



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael Hasemann
DOCKET NO.: 14-35986.001-R-1
PARCEL NO.: 33-31-119-010-0000

The parties of record before the Property Tax Appeal Board are Michael Hasemann, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,587
IMPR.: \$5,027
TOTAL: \$6,614

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 2,262 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a concrete slab foundation, central air conditioning and a 2-car garage. The property has a 9,072-square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Property Tax Appeal Board's February 13, 2019 decision to reduce the subject's assessment in docket #13-35794.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$6,873 based upon the evidence submitted by

the parties. In a letter dated March 13, 2019, the appellant requested the direct appeal be accepted for the 2014 tax year.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. One of the homes has a different neighborhood code than the subject property. The comparables consist of 2-story dwellings that were built in 2000 or 2003. The comparables have concrete slab foundations, central air conditioning and 2-car garages. The dwellings range in size from 2,262 to 2,285 square feet of living area and are situated on sites ranging in size from 6,930 to 9,135 square feet of land area. The comparables sold from April 2012 to August 2013 for prices ranging from \$51,000 to \$69,150 or from \$22.55 to \$30.57 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$6,614 or \$29.24 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,103. The subject's assessment reflects a market value of \$151,030 or \$66.77 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on three comparable sales with the same classification code as the subject property. The homes have different neighborhood codes than the subject property. The comparables consist of 2-story dwellings that range in age from 23 to 49 years old. The comparables have central air conditioning and 2-car or 2.5-car garages. Two of the comparables have full unfinished basements and two comparables have one fireplace. The dwellings range in size from 1,794 to 2,290 square feet of living area and are situated on sites ranging in size from 7,245 to 9,216 square feet of land area. The comparables sold from March 2011 to May 2012 for prices ranging from \$159,900 to \$181,000 or from \$69.83 to \$96.99 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission noting the sales presented are not proximate in time to the January 1, 2014 assessment date at issue and are located over six miles from the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #4 due to its distant location when compared to the

subject property. Less weight was also given to the board of review comparable sales due to their older ages and distant locations when compared to the subject property. The Board finds the appellant's comparables sales #1 through #3 are proximate in time to the January 1, 2014 assessment date and are similar if not identical when compared to the subject in location, age, dwelling size, design and most features. These comparables sold in April 2012 or August 2013 for prices ranging from \$51,000 to \$69,150 or from \$22.55 to \$30.57 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$151,030 or \$66.77 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Based on this evidence, the Board finds the subject is overvalued and a reduction commensurate with the appellant's request is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 17, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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