



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

APPELLANT: Michael Hasemann
DOCKET NO.: 15-40757.001-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 attorney Jessica Hill-Magiera 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.: \$7,673
TOTAL: \$9,260

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 split-foyer style single family dwelling of frame construction with 2,262 square feet of living area.¹ The dwelling was built in 2002 and is approximately 13 years old. Features of the home include central air conditioning and an integral two-car in the lower level. 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 contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with split-foyer style dwellings similar to the subject in location, style, age, size, features and land area. Copies of photographs of the comparables provided by the appellant depict homes practically identical to

¹ The homes description is based in part on a copy of a photograph of the dwelling provided by the appellant.

the subject dwelling. These properties sold in June and September 2015 for prices ranging from \$84,500 to \$105,000 or from \$37.46 to \$46.42 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$9,260, reflecting a market value of \$92,600 or \$40.94 per square foot of living area, land included.

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, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-78 property under the of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame or frame and masonry construction that range in size from 2,273 to 2,601 square feet of living area. The homes range in age from 7 to 20 years old. Each property has a full unfinished basement, central air conditioning, one fireplace and a two-car or a three-car garage. The comparables have sites ranging in size from 6,600 to 12,180 and are located in Lynwood or Lansing. The sales occurred from April 2013 to April 2015 for prices ranging from \$160,000 to \$185,000 or from \$67.28 to \$81.39 per square foot of living area, land included. The board of review contends these sales support the subject's assessment.

In rebuttal appellant's counsel asserted the properties submitted by the board of review are not comparable due to their locations being in a different city and either 3 or 4 miles from the subject property. She also argued each comparable differed from the subject with a basement and comparable #1 did not sell proximate in time to the assessment date.

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 Board finds the best evidence of market value to be comparable sales submitted by the appellant. The appellant's comparables were practically identical to the subject in style, age, size and features as well as being located in the same city, along the same street and with one or two blocks of the subject property. These comparables sold in 2015 for prices ranging from \$84,500 to \$105,000 or from \$37.46 to \$46.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$151,030 or \$66.77 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given the board of review comparables due to differences from the subject in location, age, size and features. Based on this evidence the Board finds a reduction in the subject's assessment 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: March 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Hasemann, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602