



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

APPELLANT: Michael Hasemann  
DOCKET NO.: 17-00233.001-R-1  
PARCEL NO.: 17-09-17-104-014

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 Kankakee 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 **Kankakee** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,202  
**IMPR.:** \$33,098  
**TOTAL:** \$38,300

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kankakee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 part one-story, part split-level single-family dwelling of frame construction with 1,596 square feet of living area. The dwelling was constructed in 1972. Features of the home include a slab foundation, central air conditioning, a fireplace and a 300-square foot garage. The property has a 7,682 square foot site and is located in Bourbonnais Township, Kankakee County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was a bank-owned property purchased through foreclosure on April 27, 2016 for a price of \$81,667. The appeal petition indicated the sale was not between related parties and that the property was advertised for sale by a Realtor on the Multiple Listing Service (MLS). Appellant submitted a copy of MLS listing sheet showing

the property was originally listed for \$86,600 on February 3, 2016 and sold for \$81,667 on March 7, 2016 after 34 days on the market. Appellant also submitted a copy of the Settlement Statement showing the owner as the Secretary of Housing and Urban Development, that commissions were paid to two Realtors at closing, and the purchaser obtained a loan policy in the amount of \$100,667 of which \$19,000 was held by lender for improvements. Appellant's counsel also submitted a brief in support of his position that this was an arm's length transaction. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,832. The subject's assessment reflects a market value of \$137,510 or \$86.16 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Kankakee County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales of properties, two of which are located in the same subdivision as the subject. The comparables consist of part one-story, part split-level single-family dwellings of frame exterior construction built from 1971 to 1974. The dwellings range in size from 1,530 to 1,644 square feet of living area. The comparables each have a crawl space foundation, central air conditioning, and a garages ranging in size from 288 to 504 square feet of building area. One comparable has a fireplace. The board of review noted that comparables #1 and #3 are the same model home as the subject but comparable #1 has an extra plumbing fixture and no fireplace while comparable #3 is a slightly larger dwelling with a larger garage and enclosed frame porch. The comparables sold from June to September 2015 for prices ranging from \$119,000 to \$165,000 or from \$74.56 to \$100.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 that a reduction in the subject's assessment is warranted.

The parties submitted evidence regarding the subject's 2016 sale and three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #2 which is located in a different neighborhood than the subject.

The Board finds the best evidence of market value in the record to be April 2016 sale of the subject property along with the board of review's remaining two comparable sales. These two comparables were similar to the subject in location, design, age, and most features, although both have crawl space foundations and larger land areas, superior to the subject. Further, comparable #1 features an additional plumbing fixture, while comparable #3 is a larger dwelling with a larger

garage, all superior to the subject. These properties sold in June and July 2016 for \$119,000 and \$165,000 or \$74.56 and \$97.36 per square foot of living area, including land. The subject sold in April 2016 for \$81,667 in As-Is condition which tends to demonstrate that the dwelling was in need of repair or refurbishing at the time of purchase. Although \$19,000 was held back at closing for improvements to the subject, the board of review did not provide any evidence that improvements were completed. After considering the sale of the subject property and after making adjustments to the comparables for several superior attributes when compared to the subject, the Board finds a slight reduction in the subject's assessment 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: April 21, 2020



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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