



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

APPELLANT: Michael Hasemann
DOCKET NO.: 17-00236.001-R-1
PARCEL NO.: 17-09-07-412-017

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: \$7,801
IMPR.: \$29,429
TOTAL: \$37,230

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 one-story dwelling of frame and masonry exterior construction with 1,756 square feet of living area. The dwelling was constructed in 1987. Features of the home include a crawl-space foundation, central air conditioning and a 484 square foot garage. The property has a 17,765 square foot site and is located in Bourbonnais, 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 purchased on January 8, 2016 for a price of \$111,702. The appellant partially completed Section IV – Recent Sale Data of the Residential Appeal petition wherein the appellant reported the parties to the transaction were not related, the property was sold by a Realtor and the property was advertised with the Multiple Listing Service. In further support of the transaction, the appellant provided a copy of the Settlement Statement

depicting a purchase price of \$111,702 and brokers' fees being issued to two entities. The appellant also submitted a copy of the Multiple Listing Service data sheet for the property depicting a marketing time of 59 days and an original asking price of \$150,400 before the property sold as an REO/Lender Owned property for \$111,702.

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 \$56,839. The subject's assessment reflects a market value of \$170,534 or \$97.12 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 response to the appellant's evidence, the board of review did not dispute that the subject property was purchased in January 2016 for \$111,702 but noted that the sale "is not an arms-length transaction and the property is used as a rental" with a memorandum from Danielle Anderson of the Bourbonnais Township Assessor's Office. No further evidence was presented to support the summary assertion that the sale was not arm's-length.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same subdivision as the subject property. The comparables have sites that range from 9,408 to 9,825 square feet of land area. The comparable properties are improved with one-story dwellings of frame or masonry exterior construction that were built between 1974 and 1978. The dwellings range in size from 1,565 to 1,673 square feet of living area. Each comparable has a crawl-space foundation, central air conditioning and a garage of either 462 or 480 square feet of building area. Two of the comparables each have a fireplace. The comparables sold between August 2015 and October 2016 for prices ranging from \$145,000 to \$170,000 or from \$90.07 to \$101.61 per square foot of living area, land included.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, as the appeal was based upon "recent sale" the appellant contends that the board of review failed to provide any relevant evidence given the presentation of comparable sales data. The appellant also summarily contends that the elements of an arm's-length sale transaction have been satisfied on this record.

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 appellant submitted evidence of the January 2016 purchase of the subject property and the board of review provided evidence of three comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the purchase of the subject property in January, 2016 for a price of \$111,702. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 59 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement. The Board finds the purchase price of \$111,702 is below the market value reflected by the assessment of \$170,534.

The Board further finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction or to refute the contention that the purchase price was reflective of market value. The Board finds the comparable sales presented are each an older smaller dwelling that do not overcome the recent purchase price evidence of the subject property.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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

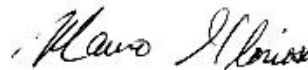
DISSENTING: _____

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

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

Kankakee County Board of Review
County Administration Building
189 East Court Street 1st Floor
Kankakee, IL 60901