



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

APPELLANT: Michael Hasemann
DOCKET NO.: 17-00237.001-R-1
PARCEL NO.: 17-09-07-410-021

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.: \$27,970
TOTAL: \$33,172

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 residential dwelling. As depicted in the documentation submitted with the appeal,¹ the subject is reportedly a tri-level dwelling of vinyl siding construction with approximately 1,724 square feet of living area. The dwelling was built in 1977 and features central air conditioning, a fireplace and an attached two-car garage. The property is located at 172 Anita Drive in Bourbonnais, Bourbonnais Township, Kankakee County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant partially completed Section IV – Recent Sale Data and reported that the subject property was purchased on March 11, 2016 for \$99,526. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor and the

¹ Appellant failed to complete Section III – Description of Property; all descriptive data has been drawn from a listing sheet provided with the appeal.

property was advertised with the Multiple Listing Service. In further support of the appeal, the appellant provided a copy of the Settlement Statement reiterating the purchase price, date and depicting broker's fees were distributed to two entities. Also included was a copy of the listing sheet depicting that the subject property was on the market for 62 days with an original asking price of \$110,000.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$49,803 reflecting a market value of \$149,424, including land, 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.

Based on the foregoing evidence of the subject's recent purchase price, the appellant requested that the subject's assessment be reduced to \$33,172 or a market value of \$99,526, including land.

The board of review did not timely submit its "Board of Review Notes on Appeal," failed to timely seek an extension of time to submit evidence in support of its assessed valuation of the subject property as set forth in a letter dated September 12, 2018 and was found to be in default by a letter dated September 20, 2018.

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 only evidence of market value in the record to be the recent purchase price of the subject property submitted by the appellant. The subject's assessment of \$49,803 reflects a market value of approximately \$149,424, including land, at the three year median level of assessment in Kankakee County of 33.33%, as determined by the Illinois Department of Review. The subject's estimated market value based upon its assessment is above the recent reported purchase price of the subject property of \$99,526.

The board of review did not timely submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board by letter dated September 20, 2018. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Property Tax Appeal Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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 23, 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

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