



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

APPELLANT: Michael Hasemann  
DOCKET NO.: 17-01459.001-R-1  
PARCEL NO.: 21-14-28-302-001-0000

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

**LAND:** \$19,566  
**IMPR.:** \$32,929  
**TOTAL:** \$52,495

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will 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 construction with 1,196 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 63,031 square foot site and is located in Monee, Monee Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of five comparable sales located from .85 of a mile to 1.60 miles from the subject property. The comparables consist of one-story dwellings ranging in size from 1,246 to 1,601 square feet of living area that were built from 1997 to 2003. The appellant did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The comparables each feature a partial or a full basement,

central air conditioning and a garage ranging in size from 431 to 809 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2016 to May 2017 for prices ranging from \$87,500 to \$184,900 or from \$54.65 to \$126.40 per square foot of living area, including land.

In support of the assessment inequity claim, the appellant submitted a grid analysis of eight assessment comparables located within .85 of a mile from the subject property. The comparables consist of one-story dwellings ranging in size from 1,121 to 1,302 square feet of living area that were built from 1986 to 1999. Each home has a partial or a full basement. The estimated market value per square foot of living area of the comparables based on their 2017 assessments range from \$73.43 to \$97.51 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,304. The subject's assessment reflects a market value of \$192,989 or \$161.36 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$44,738 or \$37.41 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Monee Township Assessor along with additional data critiquing the appellant's comparables. The board of review argued that the appellant's comparable sales are located in the Walkers Grove neighborhood not comparable to the subject's neighborhood. In addition, comparable #5 is a Bank REO (real estate owned). As to the appellant's assessment equity comparables, none are located within the subject's neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four equity comparables along with their respective property record cards. Of the four comparable sales submitted by the board of review, one is located in the same neighborhood as the subject. The properties have sites ranging in size from 63,728 to 125,888 square feet of land area. The comparable sales consist of one-story dwellings of frame or masonry exterior construction ranging in size from 1,800 to 2,347 square feet of living area. The dwellings were built from 1987 to 1994. Two comparables have a basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 570 to 1,488 square feet of building area. The comparables sold from July 2015 to June 2016 for prices ranging from \$219,000 to \$284,600 or from \$93.31 to \$138.83 per square foot of living area, including land.

The four equity comparables are located in the same neighborhood as the subject. The equity comparables consist of one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,069 to 2,621 square feet of living area. The dwellings were built from 1994 to 2013. Three comparables have a basement with one having finished area. Each comparable has a central air conditioning, three comparables have a fireplace and each comparable has a garage ranging in size from 751 to 1,284 square feet of building area. The

comparables have improvement assessments ranging from \$66,536 to \$69,442 or from \$26.49 to \$32.56 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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 nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3 and #5 due to their distant locations from the subject property. The Board also gave less weight to board of review comparable sales due to their considerably larger dwelling sizes and/or site sizes when compared to the subject. In addition, three of the comparables also sold in 2015, not as proximate in time to the January 1, 2017 assessment date as the other sales in the record.

The Board gave more weight to the appellant's comparable sales #1 and #4 as they sold proximate in time to the subject's January 1, 2017 assessment date. The properties are also more similar to the subject in design, dwelling size and features. The comparables sold in November 2016 and March 2017 for prices of \$157,500 and \$184,900 or for \$126.40 and \$118.00 per square foot of living area. The subject's assessment reflects an estimated market value of \$192,989 or \$161.36 per square foot of living area including land, which falls above the two best comparable sales in this record both on overall value and a price per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted based on the grounds of overvaluation.

The appellant also argued assessment inequity with respect to the improvement as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains 12 assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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.



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Chairman



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Member

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Member



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Member



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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: June 16, 2020



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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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