



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

APPELLANT: Michael Hasemann
DOCKET NO.: 17-42318.001-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: \$1,814
IMPR.: \$7,586
TOTAL: \$9,400

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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 two-story dwelling of frame exterior construction containing 2,262 square feet of living area. The dwelling was built in 2002 and is approximately 15 years old. 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 four comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 9,072 to 9,272 square feet of land area and are improved with two-story dwellings. Each dwelling has 2,262 square feet of living area and was built in 2002. Features of each comparable include central air conditioning and a two-car garage. The comparables sold from June 2015 to

September 2016 for prices ranging from \$45,600 to \$105,000 or from \$20.16 to \$46.42 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$8,855.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,943. The subject's assessment reflects a market value of \$169,430 or \$74.90 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which are located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 8,255 to 48,351 square feet of land area and are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,293 to 2,395 square feet of living area. The comparables range in age from 25 to 43 years old and have partial or full unfinished basements. Three comparables each have central air conditioning and a fireplace. Each comparable has a two-car or a three-car garage. These properties sold from May 2015 to October 2017 for prices ranging from \$177,000 to \$1,082,400 or from \$75.58 to \$472.05 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued that board of review comparable sales are not comparable due to their distant locations from the subject, differences to the subject in age, foundation type and/or being an outlier based on its sale price and price per square foot.

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 eight comparable sales were submitted by the parties to support their respective positions. The Board gave less weight to appellant's comparable #1 and board of review comparable #4 as both appear to be outliers based on their sale price and price per square foot when compared to the other sales in the record. In addition, the Board gave less weight to the board of review comparables due to differences in location, lot size, age and/or foundation type when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #2, #3 and #4 which were most similar to the subject property in location, dwelling size, age and features. These comparables sold in June and September 2015 for prices ranging from \$84,500 to \$105,000 or from \$37.36 to \$46.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,430 or \$74.90 per square foot of

living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject's estimate of market value as reflected by its assessment is excessive and therefore, a 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:

May 18, 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

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