



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

APPELLANT: Michael Hasemann  
DOCKET NO.: 18-01225.001-R-1  
PARCEL NO.: 17-09-29-127-013

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 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:** \$3,555  
**IMPR.:** \$3,891  
**TOTAL:** \$7,446

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 2018 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 1.5-story dwelling of vinyl siding exterior construction with 1,315 square feet of living area.<sup>1</sup> The dwelling is 100+ years of age. Features of the home include a full unfinished basement, central air conditioning and a detached two-car garage. The property has a 7,247 square foot site and is located in Bradley, 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 April 19, 2018 for a price

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<sup>1</sup> All descriptive information of the subject property was drawn from the Multiple Listing Service (MLS) sheet provided by the appellant, as counsel for the appellant did not provide any descriptive information of the property in the appeal petition and the property record card submitted by the board of review provided no sketch and limited descriptive information of the property.

of \$22,341. The appellant's counsel reported that the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised using a realtor. The appellant submitted a copy of the Multiple Listing Service (MLS) sheet depicting the property had been listed for 91 days. The MLS depicted that the subject property had been originally listed on December 30, 2017 for a price of \$48,000. A copy of the Settlement Statement reflects the purchase price of \$22,340.42 and disclosed the seller was the Secretary of Housing and Urban Development and that commissions were paid to two realty agencies. The settlement statement also disclosed that funds in the amount of \$47,000 were held for future improvements. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In further support of the overvaluation claim, the appellant provided a grid analysis that contained no descriptive information other than the sale dates and sale prices of three comparable sales located in Bradley, along with MLS sheets associated with the sales of each of these properties. The MLS sheets described the comparables with sites that contain less than .25-acres of land area and are improved with 1.5-story dwellings of frame or vinyl siding exterior construction ranging in size from 832 to 1,496 square feet of living area. The dwellings range in age from 91 to 100+ years old. Each comparable features a full unfinished basement. Comparable #2 has a two-car garage. The comparables sold in either May 2017 or July 2018 for prices of either \$20,000 or \$37,500 or from \$19.67 to \$45.07 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$7,446 to reflect the purchase price at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,211. The subject's assessment reflects a market value of \$93,699 or \$71.25 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Kankakee County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted information on four comparable sales prepared by the Bourbonnais Township Assessor. The assessor reported that the comparables are located on the same street, one block over or 1.2 miles from the subject property and have sites that range in size from 5,816 to 7,269 square feet of land area. The comparables are improved with 1.5-story dwellings of frame exterior construction that range in size from 1,080 to 1,226 square feet of building area. The dwellings were constructed from 1910 to 1948. Three comparables each feature an unfinished basement. Comparable #4 features a crawl space foundation. Each comparable has central air conditioning and a one-car to a three-car garage ranging in size from 352 to 804 square feet of building area. In addition, comparable #3 has one fireplace. The properties sold from March 2015 to May 2017 for prices ranging from \$90,000 to \$100,900 or from \$75.00 to \$93.43 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that the board of review did not sufficiently dispute the recent sale of the subject property or contest its validity. Counsel also argued that the board of review's failure to respond or object to the appellant's comparable sales should serve as an

admission that the comparable sales are valid and should be considered in determining a fair market value. Counsel requested a reduction in the subject's assessment to reflect the purchase price.

### **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 best evidence of market value to be the purchase of the subject property in April 2018 for a price of \$22,340.42. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the open market. In further support of the transaction, the appellant submitted a copy of the settlement statement and the MLS sheet associated with the purchase of the subject property. The appellant also provided three comparable sales with varying degrees of similarity to the subject which further support that the recent sale price was indicative of market value. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the evidence disclosed funds were held back for future improvements to the subject which calls into question the condition of the property at the time of purchase. The Board finds the purchase price of \$22,340.42 is below the market value of \$93,699 as reflected by the assessment. Furthermore, the Board gave less weight to the comparables submitted by the board of review due to their distant location, newer dwelling age, lack of a basement or sale date occurring less proximate to the January 1, 2018 assessment date. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified commensurate with the appellant's request.

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: October 20, 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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