



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

APPELLANT: Michael Hasemann
DOCKET NO.: 18-05788.001-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: \$19,965
IMPR.: \$31,835
TOTAL: \$51,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a one-story dwelling of frame construction with 1,196 square feet of living area. The dwelling was constructed in 1996. Features of the property include a partial basement, central air conditioning, one fireplace and a two-car garage with 528 square feet of building area. The property has a 63,031 square foot site and is located in Monee, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings ranging in size from 1,418 to 1,449 square feet of living area. The dwellings were built from 1995 to 2004. Two of the comparables have basements, each comparable has central air conditioning, and each comparable has a garage with either 440 or 448 square feet of building area. The comparables are located from 1.30 to 1.62 miles from the subject property. The sales

occurred in December 2017 and December 2018 for prices ranging from \$119,000 to \$183,000 or from \$82.13 to \$129.06 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$37,617.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,616. The subject's assessment reflects a market value of \$196,986 or \$164.70 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the Monee Township Assessor that are improved with one-story dwellings of frame or masonry construction that range in size from 1,120 to 2,873 square feet of living area. The dwellings were built from 1963 to 2001. Two of the comparables have unfinished basements, each property has central air conditioning, three comparables have one or two fireplaces, and three comparables have garages ranging in size from 440 to 1,459 square feet of building area. These properties have sites ranging in size from 4,996 to 179,902 square feet of land area. The sales occurred from September 2017 to March 2020 for prices ranging from \$118,500 to \$429,900 or from \$105.80 to \$172.58 per square foot of living area, including land. The assessor asserted the median sales price for the comparables was \$243,800, which is greater than the subject's value. The assessor noted the median sales price per square foot would require an adjustment because of the larger comparables in relation to the size of the subject dwelling.

The board of review also submitted three equity comparables identified by the township assessor that are improved with one-story dwellings of frame or frame and masonry construction that range in size from 2,069 to 2,483 square feet of living area and were built from 2007 to 2013. These properties have improvement assessments ranging from \$29.69 to \$33.22 per square foot of living area in contrast with the subject's improvement assessment of \$38.17 per square foot of living area. The township assessor stated the subject dwelling is the smallest one-story property in the neighborhood.

In rebuttal, the township assessor asserted the subject property is not an owner-occupied dwelling and the appellant is requesting a lower assessment than established by the decision of the Property Tax Appeal Board for the prior tax year of \$52,465. The assessor indicated the three sales used by the appellant are not located in the subject's neighborhood.

The board of review requested no change be made to the assessment.

The appellant's counsel submitted rebuttal comments critiquing the sales provided by the board of review arguing none are comparable to the subject due to such factors as age, size, features, and/or sale date not being proximate in time to the assessment date.

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 record contains seven sales submitted by the parties to support their respective positions. The Board gives little weight to board of review comparables #1 and #2 due to differences from the subject dwelling in size with homes 108% and 140% larger than the subject's home, respectively, and comparable # 1 has a site that is 185% larger than the subject's site. The Board finds the five remaining comparables are most similar to the subject in size and relative features. The Board finds that appellant's comparable #3 does not have a basement, which is inferior to the subject's partial basement, suggesting an upward adjustment would be needed to make the home more equivalent to the subject property. Additionally, none of the appellant's comparables has a fireplace, whereas the subject has one fireplace, suggesting upward adjustments would be needed to make the homes more equivalent to the subject property. The Board further finds that board of review comparables #3 and #4 would require upward adjustments due to their older ages, the lack of basements and smaller sites relative to the subject property. Board of review comparable #4 would also require upward adjustments due to the lack of a fireplace and lack of a garage. These five comparables sold for prices ranging from \$118,500 to \$183,000 or from \$82.13 to \$129.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,986 or \$164.70 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, giving consideration for the adjustments that would be needed for differences between the subject property and the comparables, the Board finds a reduction in the subject's assessment is justified.

As a final point, the Property Tax Appeal Board gives no weight to the equity analysis submitted by the board of review as this evidence does not address the appellant's overvaluation argument.

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: July 20, 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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