



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

APPELLANT: Michael Hasemann
DOCKET NO.: 19-00082.001-R-1
PARCEL NO.: 14-14-29-407-011

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: \$7,326
IMPR.: \$7,743
TOTAL: \$15,069

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 2019 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 part one-story and part two-story dwelling of frame construction with 1,456 square feet of living area. The dwelling is 72 years old. Features of the home include a full basement, central air conditioning and a 484 square foot garage. The property has a 7,250 square foot site and is located in Herscher, Pilot 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 February 9, 2018 for a price of \$44,680. The appellant's appeal revealed that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$14,892.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,455. The subject's assessment reflects a market value of \$136,461 or \$93.72 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kankakee County of 33.31% as determined by the Illinois Department of Revenue. The board of review's "Board of Review Notes on Appeal" revealed that the first year of the General Assessment Cycle for the subject property was 2017 and an equalization factor of 1.0125 was applied to the subject for the 2019 tax year.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable properties that sold between May and December 2018 for prices ranging from \$94,000 to \$185,000 or from \$96.85 to \$127.60 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal asserting that the board of review did not dispute the validity of the subject's recent arm's length sale transaction.

After reviewing the appeal, the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-01226.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$14,883 based on the evidence submitted by the parties.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision in Docket Number 18-01226.001-R-1 reducing the subject's assessment for the 2018 tax year to \$14,883. The record further indicates that the subject property is an owner-occupied dwelling and that 2018 and 2019 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision establishing a different fair cash value or that the decision of the Property Tax Appeal Board for the 2018 tax year was reversed or modified upon review. The record also disclosed that an equalization factor of 1.0125 was applied in 2019. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted, based on the subject's assessment as established in the Board's 2018 decision, plus the application of a 2019 equalization factor.

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: September 21, 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

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