



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

APPELLANT: Michael Hasemann  
DOCKET NO.: 19-09592.001-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, Attorney at Law 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:** \$20,401  
**IMPR.:** \$39,000  
**TOTAL:** \$59,401

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 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 is improved with a 1-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 with finished area, central air conditioning, one fireplace and a garage with 528 square feet of building area. The property is located in Monee, Monee Township, Will County.

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal.

With respect to the contention of law, the appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35

ILCS 200/16-185). The appellant disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-05788. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$51,800 based upon the weight of the evidence. The appellant indicated the property is not owner-occupied. Further, the property Tax Appeal Board takes judicial notice that first year of the quadrennial general assessment period for Will County is 2019

In support of the assessment inequity argument, the appellant submitted information on five equity comparables improved with 1-story dwellings that range in size from 1,122 to 1,302 square of living area. The properties are located within 0.85 of a mile from the subject. The homes were built from 1986 to 1998. Two comparables are reported to have partial basements and three comparables are reported to have concrete slab foundations. Four comparables each have central air conditioning. Each comparable has 1.0 to 2.0 bathrooms and a garage that ranges in size from 400 to 528 square feet of building area. These properties have improvement assessments ranging from \$34,666 to \$39,114 or from \$27.10 to \$31.39 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$56,204 with an improvement assessment of \$35,804 or \$29.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,514. The subject property has an improvement assessment of \$48,113 or \$40.23 per square foot of living area.

The board of review submitted a memorandum critiquing the location and amenities of the appellant's comparables. Specially, the board of review asserted that it had superior features, deck, open frame porch, and enclosed frame porch, which added to its value and assessment and that none of the appellant's comparables were located in the subject's neighborhood of Heatherbrook but are located in Walkers Grove and Raccoon Grove which have fewer amenities and are not comparable to Heatherbrook. The board of review asserted that Heatherbrook was "a more upscale neighborhood" that the subject was the smallest 1-story property in the Heatherbrook neighborhood being "approximately ½ the size of all the other 1-story properties" in the neighborhood. Due to its smaller size, the board of review opined that the subject should have a greater assessment per square foot than the larger properties in the neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject property and improved with 1-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,881 to 2,483 square feet of living area. The dwellings were built from 1994 to 2013. Three comparables each have a basement with two having finished area and one comparable has a concrete slab foundation. Each property has central air conditioning, 1.5 to 2.5 bathrooms, and a garage that ranges in size from 570 to 1,284 square feet of building area. Three comparables each have one or two fireplaces. These properties have improvement assessments ranging from \$65,958 to \$77,718 or from \$31.30 to \$35.07 per square foot of living area.

In written, rebuttal the appellant's attorney asserted that only the Above Ground Living Area (AGLA) should be considered and other non-livable areas not in the AGLA, such as "basements, garages, outdoor amenities, detached structures ..." should be accounted for but not included the total assessment until after uniformity has been determined.

### **Conclusion of Law**

The appellant, in part, raised a contention of law requesting the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185. When a contention of law is raised the burden of proof is a preponderance of the evidence. See (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. [Emphasis added.]

The Board finds the appellant's contention of law argument is without merit. The appeal form indicates the subject property is not owner-occupied which is one of the requirements for a "rollover" to occur. Further, 2019 is the first year of the quadrennial general assessment period for Will County. For these reasons, the Property Tax appeal Board finds that a reduction in the subject's assessment is not warranted based on the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Alternatively, the taxpayer contends assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review comparables which have significantly larger dwelling sizes than the subject with these homes being 57% to 108% larger in size than the subject and three board of review comparables differ from the subject in age. The Board gives greater weight to the appellant's comparables which are located in proximity<sup>1</sup> to the subject with similarities to the subject in age, dwelling size, and most features. The

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<sup>1</sup> The board of review asserted the subject was located in an upscale neighborhood with more neighborhood amenities than those provided by the appellant; however, the board of review did not elaborate on those amenities nor did it provide evidence as to the impact, if any, on the comparables it provided.

appellant's comparables have improvement assessment ranging from \$34,666 to \$39,114 or from \$27.10 to \$31.39 per square foot of living area. The subject's improvement assessment of \$48,113 or \$40.23 per square foot of living area falls above the range established by the appellant's comparables and is excessive. Based on this record and after considering adjustments for differences to the appellant's comparables for difference from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

Further, the Board finds the appellant's counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

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: February 20, 2024



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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