



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

APPELLANT: Martin Selover  
DOCKET NO.: 13-02423.001-R-1  
PARCEL NO.: 08-33-476-006

The parties of record before the Property Tax Appeal Board are Martin Selover, the appellant, by attorney Jerri K. Bush of Chicago; and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,248  
**IMPR.:** \$23,769  
**TOTAL:** \$29,017

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2013 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 residential condominium unit of frame construction with 1,226 square feet of living area. The dwelling was constructed in 1995. Features of the dwelling include a full basement, central air conditioning, one fireplace and a two-car attached garage with 440 square feet

of building area. The property is located in Loves Park, Harlem Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant disclosed the subject property was purchased in September 2010 for a price of \$68,000. The appellant disclosed the seller was the Department of Housing and Urban Development and the property had been advertised for sale with a sign and on the internet.

In further support of the overvaluation argument the appellant submitted information on six comparable sales improved with one-story frame residential condominiums that ranged in size from 1,081 to 1,380 square feet of living area. The dwellings were constructed from 1987 to 2004. Each comparable had central air conditioning, one fireplace and a garage ranging in size from 294 to 588 square feet of building area. Three of the comparable had basements. The sales occurred from March 2012 to October 2013 for prices ranging from \$52,500 to \$66,000 or from \$38.77 to \$57.35 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$22,664.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$29,017. The subject's assessment reflects a market value of \$87,532 or \$71.40 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Winnebago County of 33.15% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted information on three comparable sales including two condominium units and a one-story dwelling that ranged in size from 1,256 to 1,436 square feet of living area. The dwellings were constructed from 1990 to 2006. Each comparable had a basement, central air conditioning, one fireplace and an attached garage that had either 440 or 504 square feet of building area. The sales occurred from March 2010 to April 2013 for prices ranging from \$108,000 to \$121,000 or from \$84.26 to \$95.54 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellant's comparable sales asserting that appellant's comparables #1, #3, #4 and #5 were government sales and described as "bad sales".

In rebuttal the appellant asserted that some of the comparable sales he used may be foreclosures but section 16-55(b) and section 16-183 of the Property Tax Code (35 ILCS 200/16-55(b) & 16-183) provide that the board of review and the Property Tax Appeal Board are to consider compulsory sales of comparable properties submitted by the taxpayer. The appellant further argued board of review sales #2 and #3 sold in 2011 and 2010 and are less indicative of value as of January 1, 2013, than were the appellant's comparables. The appellant also argued that board of review sale #1 was a dissimilar 2-story property constructed in 2006 while the subject property is a one-story dwelling built in 1995.

### 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided evidence that the subject property was purchased in September 2010 for a price of \$68,000. The Board gives the sale of the subject little weight due to the fact the sale did not occurred proximate in time to the assessment date at issue. The record also contains information on nine sales submitted by the parties in support of their respective positions. The Board finds the best comparable sales to be appellant's comparable sales #1 through #3 and board of review sale #2. These comparables were improved with one-story condominium units that ranged in size from 1,081 to 1,256 square feet of living area and were constructed from 1987 to 1994. These comparables had similar features as the subject property. The sales occurred from December 2011 to August 2013 for prices ranging from \$55,750 to \$120,000 or from \$50.09 to \$95.54 per square foot of living area. The comparable most similar to the subject property in location, age, size and features was board of review sale #2 that sold for a price of \$120,000 or \$95.54 per square foot of living area. The subject's assessment reflects a market value of \$87,532 or \$71.40 per square foot of

living area, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #4 through #6 based on the fact these comparables differed from the subject in age and features as none of these comparables had a basement. Less weight was given board of review sale #1 due to its two-story style and newer age. The Board gave less weight to board of review sale #3 due to the sale occurring in March 2010, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

\_\_\_\_\_  
Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: November 20, 2015

*A. Proctor*

\_\_\_\_\_  
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 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 the subsequent year 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.

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.