



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

APPELLANT: Martin Selover  
DOCKET NO.: 13-02424.001-R-1  
PARCEL NO.: 08-20-279-001

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 a reduction 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:** \$5,925  
**IMPR.:** \$26,075  
**TOTAL:** \$32,000

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) challenging 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 dwelling of frame construction with 1,216 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement and a two-car attached garage with 484 square feet of building area. The property has a 14,659

square foot site and is located in Machesney Park, Harlem Township, Winnebago County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in January 2012 for a price of \$67,500. The appellant completed Section IV - Recent Sale Data disclosing the property was purchased out of foreclosure from the Department of Housing and Urban Development (HUD), the property had been sold using a Realtor (Key Realty, Inc.), the property had been advertised on the open market with the Multiple Listing Service (MLS) and the property had been on the market for 71 days. To document the sale the appellant submitted a copy of the settlement statement, a copy of the MLS listing and a copy of the Listing and Property History Report. Based on this evidence, the appellant requested the subject's assessment be reduced to \$22,498.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,429. The subject's assessment reflects a market value of \$121,958 or \$100.29 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 its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings that ranged in size from 1,036 to 1,222 square feet of living area. The dwellings were constructed in 1990 and 1996. Each comparable had a basement and a two-car attached garage. One comparable had central air conditioning and a partial finished basement. The sales occurred from May 2010 to April 2013 for prices ranging from \$100,000 to \$138,000 or from \$89.45 to \$112.93 per square foot of living area, including land.

In rebuttal the appellant's attorney argued the board of review did not provide any evidence refuting the arm's length nature of the subject's transaction and argued the purchase price was the best evidence of market value.

#### **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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the appellant provided evidence that the subject property was purchased approximately one-year prior to the assessment date at issue for a price of \$67,500, which is less than the market value reflected by the subject's assessment. The board of review provided four comparable sales in support of its contention of the correct assessment. The Property Tax Appeal Board gives less weight to board of review sales #3 and #4 as these comparables sold in April 2011 and May 2010, not proximate in time to the assessment date at issue. The Board also finds board of review sale #2 was superior to the subject with central air conditioning and a partial finished basement. The subject dwelling has an unfinished basement and the appellant as well as the MLS listing indicated the subject dwelling had no central air conditioning. Thus the Board finds comparable sale #2 presented by the board of review is superior to the subject and a downward adjustment would be needed. Board of review sale #1 was similar to the subject and sold in April 2013 for a price of \$100,000 or \$89.45 per square foot of living area, including land, which is less than the market value reflected by the subject's assessment. After considering the sale of the subject property and the best comparable sale presented by the board of review, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

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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*

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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.