



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

APPELLANT: Martin Selover  
DOCKET NO.: 14-00135.001-R-1  
PARCEL NO.: 08-20-279-001

The parties of record before the Property Tax Appeal Board are Martin Selover, the appellant; and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$5,684  
**IMPR.:** \$33,103  
**TOTAL:** \$38,787

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 2014 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, central air conditioning and an attached two-car garage with 484 square feet of building area. The property has a 14,088 square foot site and is located in Machesney Park, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section V of the appeal using four comparable sales improved with three one-story dwellings and a split-level style dwelling that ranged in size from 1,151 to 1,864 square feet of living area. The dwellings were constructed in 1992. Each comparable was described as having a basement with three having finished area. Each comparable had central air conditioning, each had a fireplace and each comparable had a garage ranging in size from 440 to 768 square feet of building area. These properties sold from June 2012 to June 2014 for prices

ranging from \$78,000 to \$115,000 or from \$55.25 to \$71.47 per square foot of living area, including land. The appellant provided copies of the Multiple Listing Service (MLS) listing sheets for the comparables disclosing the comparable sales #1 and #3 were short sales and comparable sales #2 and #4 were lender owned. The MLS listing for comparable #1 indicated this property had a fully finished lower level. The MLS listing for comparable #2 indicated this property was freshly painted with new carpet and vinyl throughout. The MLS listing for comparable #3 indicated this property had a finished lower level with a recreation room, a new furnace installed in 2011 and the windows were less than five years old. The MLS listing described comparable #4 as having a finished basement.

The appellant also provided MLS listing sheets on two additional comparables not included on the grid analysis. The property located at 4717 Cross Country Drive, Loves Park, was improved with a two-story dwelling with 1,696 square feet of living area. The dwelling was described as being 22 years old with a full basement, central air conditioning, a fireplace and an attached garage. This property sold in August 2014 for a price of \$70,000 or \$41.27 per square foot of living area. The MLS listing sheet described the transaction as a short sale. The additional comparable was located at 4780 Alexandra Lane, Machesney Park, was improved with a ranch style dwelling with 1,130 that was 15 years old. The MLS described this property as having a full basement, central air conditioning and an attached garage. The property was listed for sale on July 30, 2013 for a price of \$89,000 or \$78.26 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$26,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,787. The subject's assessment reflects a market value of \$116,373 or \$95.70 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction that had either 1,036 or 1,053 square feet of living area. The dwellings were constructed in 1990 and 1996. Each comparable has a basement with one being partially finished, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage with either 442 or 486 square feet of building area. The sales occurred from April 2011 to June 2013 for prices ranging from \$109,000 to \$113,000 or from \$105.21 to \$109.07 per square foot of living area, including land.

In rebuttal the board of review provided a statement from the township assessor asserting that appellant's sale #1 was a short sale; appellant's sale #2 was a tri-level dwelling that sold from a financial institution; appellant's sale #3 was a short sale; and appellant's sale #4 sold from HUD.

### **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 record contains information on nine comparable sales submitted by the parties. The Board finds that five of the appellant's comparables were either short sales or lender owned. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sales #1, and #3 as well as board of review comparable sale #1. These comparables were relatively similar to the subject in age, style and features. Additionally, these properties sold most proximate in time to the assessment date at issue. These three properties sold for prices ranging from \$78,000 to \$109,000 or for \$67.76 to \$105.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$116,373 or \$95.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. Less weight was given appellant's sale #2 and the property located at 4717 Cross Country Drive, Loves Park as these properties differed from the subject in style. Less weight was given appellant's sale #4 and board of review sales #2 and #3 as these properties sold in 2011 and 2012, not proximate in time to the assessment date at issue. Less weight was given the property located at the property located at 4780 Alexandra Lane, Machesney Park as this was a listing and not a sale. 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



Member



Member



Member



Acting 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: August 19, 2016



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.