



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

APPELLANT: Martin Selover  
DOCKET NO.: 16-07496.001-R-1  
PARCEL NO.: 08-20-278-009

The parties of record before the Property Tax Appeal Board are Martin Selover, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$5,785  
**IMPR.:** \$31,424  
**TOTAL:** \$37,209

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 2016 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 one-story dwelling of frame construction with 1,112 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement and a 440 square foot attached garage. The property has a 16,832 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 limited evidence disclosing the subject property was purchased on February 6, 2015 for a price of \$76,600 or \$68.88 per square foot of living area, including land. To document the sale the appellant provided a copy of the Multiple Listing Service (MLS) data sheet revealing that the subject was marketed for 74 days prior to the February 2015 sale. In addition, the appellant submitted the settlement statement regarding the subject's sale that disclosed the

amount of commission paid at closing. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,209. The subject's assessment reflects a market value of \$111,571 or \$100.33 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Winnebago County of 33.35% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of frame construction ranging in size from 1,036 to 1,300 square feet of living area. The dwellings were built from 1986 to 1998. Each property has a basement, central air conditioning, and a garage ranging in size from 440 to 640 square feet of building area. The sales occurred from June 2013 to July 2015 for prices ranging from \$109,000 to \$152,000 or from \$102.09 to \$118.01 per square foot of living area, including land.

The board of review indicated in its analysis that the sale of the subject property was a foreclosure sale. The board of review also disclosed that the subject property was repaired after being purchased and is now rented. The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal comments arguing the board of review did not dispute the sale and its evidence was not responsive or relevant. Furthermore, the repairs made did not increase the subject's square footage and result in no added 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the sale price of the subject property due to the fact renovation costs were spent prior to the subject being occupied and assessed on January 1, 2016. The appellant provided limited evidence of the sale of the subject. The appellant failed to complete Section IV - Recent Sale Data of the appeal which would have disclosed, among other pertinent details, the amount of renovation costs spent prior to the subject being occupied. The Property Tax Appeal Board requires Section IV-Recent Sale Data of the appeal form be read carefully and all questions be answered. The Board further finds that the appellant's attorney failed to disclose in the original appeal and the rebuttal what repairs or renovations were performed to the subject and the cost of such repairs.

The Board finds the best evidence of market value in the record to be board of review comparable sales #3, #4 and #5. These comparables were relatively similar to the subject in location, style, construction, features, age, condition and land area. The comparables sold for

prices ranging from \$117,500 to \$152,000 or from \$102.09 to \$118.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$111,571 or \$100.33 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the board of review's remaining comparable sales due to their sale dates occurring greater than 14 months prior to the January 1, 2016 assessment date at issue. Based on this record 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. 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: April 21, 2020



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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