PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Brian Sminchak
DOCKET NO.: 06-02353.001-R-1
PARCEL NO.: 06-02.0-400-014

The parties of record before the Property Tax Appeal Board are Rick Sminchak, the appellant, and the St. Clair County Board of Review.

The subject property is a one-story frame rental dwelling containing 825 square feet of living area that was built in 1955. Features include a concrete slab foundation and central air conditioning.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted property record cards, photographs and an assessment analysis of the subject and four suggested comparables. The comparables consist of one-story frame dwellings that were built from 1955 to 1961. One comparable is located along the subject's street while three comparables are located ½ of a mile from the subject in different subdivisions. The comparables have concrete slab foundations and central air conditioning. One comparable has a 280 square foot garage. The dwellings range in size from 864 to 1,225 square feet of living area and have 2006 final equalized improvement assessments ranging from $1,639 to $2,657 or from $1.43 to $2.97 per square foot of living area. The subject property has an equalized improvement assessment of $6,356 or $7.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of $9,695 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, aerial photographs and six suggested comparables. However, an analysis of only four comparables was presented. At the hearing, the board of review's representative testified the board of review would rely on the first four comparables to support the subject's assessment.

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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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	3,339
IMPR.:	$	6,356
TOTAL:	$	9,695

Subject only to the State multiplier as applicable.

PTAB/FEB.09/BUL-7454

The comparables consist of one-story frame dwellings that were built in 1955. The comparables are located in close proximity along the subject's street. The comparables have concrete slab foundations and central air conditioning. One comparable has a garage and another comparable has a carport. The dwellings contain 825 square feet of living area, identical to the subject. They have improvement assessments ranging from $6,751 to $8,130 or from $8.18 to $9.85 per square foot of living area. Based on the evidence submitted, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the comparables submitted by the board of review do not reflect the true value of the subject. The appellant argued the board of review chose comparables that are located closer in proximity to the subject, but not comparables that are more similar in physical characteristics when compared to the subject. The appellant also argued the board of review's comparables have more amenities when compared to the subject. The appellant argued there are seven similar subdivisions in Cahokia that are located ¼ to ½ of a mile from one another. Therefore, the appellant contends the comparables he utilized are more similar to the subject than the comparables utilized by the board of review.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains eight suggested equity comparables for consideration. The Board placed less weight on all the comparables submitted by the appellant. Three comparable are located ½ of a mile from the subject in different subdivisions. The Board finds these comparables are not considered similar in location to the subject, as the remaining comparables that are located closer in proximity within the subject's subdivision. In addition, the board finds three comparables submitted by the appellant are larger in size when compared to the subject. The Board finds the assessment comparables submitted by the board of review are most similar when compared to the subject in location, age, size, design, and

amenities. The Board further finds these comparables are identical to the subject in size and age. They have improvement assessments ranging from $6,751 to $8,130 or from $8.18 to $9.85 per square foot of living area. The subject property has an improvement assessment of $6,356 or $7.70 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated the subject property was inequitably assessed by clear and convincing evidence and no reduction in the subject's assessment is warranted.

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

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: March 20, 2009

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.