



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

APPELLANT: Brian Sminchak
DOCKET NO.: 06-02356.001-R-1
PARCEL NO.: 06-02.0-403-001

The parties of record before the Property Tax Appeal Board are Brian Sminchak, the appellant; and the St. Clair 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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,962
IMPR.: \$2,708
TOTAL: \$10,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one story, four bay self service car wash building of concrete block construction. The structure has 1,350 square feet of building area that was built in 1979.

The appellant submitted documentation before the Property Tax Appeal Board claiming the subject's land and improvements are inequitably assessed. In support of this claim, the appellant submitted an assessment analysis of three suggested comparables located from 1 to 15 miles from the subject. The comparables consist of one-story, self service car wash buildings of concrete block construction that were built from 1964 to 1970. The comparables have three or four wash bays. The buildings range in size from 1,216 to 2,190 square feet of building area and have equalized improvement assessments ranging from \$713 to \$5,176 or

from \$.33 to \$3.88 per square foot of building area.¹ The subject property has an equalized improvement assessment of \$6,356 or \$4.71 per square foot of building area.

The comparables have lots of 16,000 or 17,000 square feet of land area with equalized land assessments ranging from \$4,528 to \$12,137 or from \$.28 to \$.71 per square foot of land area. The subject has a land assessment of \$7,962 or \$.47 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$14,318 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of three suggested comparables located in Cahokia like the subject, however, their proximity in relationship to the subject was not disclosed. Board of review comparable 2 is the same property as the appellant's comparable 1. The comparables consist of one-story car wash buildings that were built from 1970 to 1990. They range in size from 1,334 to 5,792 square feet of building area and have equalized improvement assessments ranging from \$5,176 to \$22,977 or from \$3.88 to \$11.62 per square foot of building area. The subject property has an equalized improvement assessment of \$6,356 or \$4.71 per square foot of building area. The board of review did not specifically address the appellant's inequity argument regarding the subject's land assessment.

The board of review indicated the appellant's comparable 2 has an incorrect assessment at \$.33 per square foot of building area, but provided no further explanation of this statement. In addition, the board of review indicated Centreville Township is a re-assessment area in 2009 and all car washes need to be re-assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 a reduction in the subject property's assessment is warranted.

The appellant argued unequal treatment in the assessment process. 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

¹ The appellant's equity analysis detailed assessment amounts prior to application of the 1.0609 equalization factor applied to all non-farm parcels located in Centreville Township for assessment year 2006.

demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant has overcome this burden of proof with respect to the subject's improvement assessment.

With respect to the subject land assessment, the appellant submitted land assessment information for three suggested land comparables that were similar to the subject in size. They had land assessments ranging from \$4,528 to \$12,137 or from \$.28 to \$.71 per square foot of land area. The subject has a land assessment of \$7,962 or \$.47 per square foot of land area, which falls in the range and is supported by the appellants own land comparables. Therefore, no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the parties submitted five suggested assessment comparables for the Board's consideration. One comparable was common to both parties. The Board gave less weight to comparables 1 and 3 submitted by the board of review. Comparable 1 is considerably newer in age than the subject while comparable 3 is considerably larger in size than the subject. The Board finds the remaining three comparables are most similar to the subject in age, size, exterior construction and use. They have equalized improvement assessments ranging from \$713 to \$5,176 or from \$.33 to \$3.88 per square foot of building area. The subject property has an equalized improvement assessment of \$6,356 or \$4.71 per square foot of building area, which falls above the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: April 23, 2010

Allen Castrovillari

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.