PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ricky Sminchak
DOCKET NO.: 06-02420.001-R-1
PARCEL NO.: 04-15-349-017-0000

The parties of record before the Property Tax Appeal Board are Ricky Sminchak, the appellant; and the Monroe County Board of Review.

The subject property consists of one-story duplex containing 2,388 square feet of living area. The duplex was constructed in 1992 and is approximately 14 years old with features that include a full unfinished basement, central air conditioning, a 648 square foot attached garage, two concrete patios each with 168 square feet, and a 1,155 square foot concrete driveway. The duplex has brick veneer on the front. The property is located in Columbia, Monroe County.

Due to the similarities of the parties, the properties, the evidence and the arguments the Property Tax Appeal Board held a consolidated hearing with Docket No. 06-02419.001-R-1 pursuant to section 1910.78 of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code 1910.78).

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on three comparable duplexes located in Waterloo, Illinois. The comparables consisted of one story duplexes that ranged in size from 2,284 to 2,632 square feet of living area. These duplexes were slightly newer than the subject being constructed in 1994 and 1995. Photographs of the comparable duplexes disclose properties that look substantially the same as the subject property. Each of the comparables has brick veneer on the front, central air conditioning, a full basement and an attached garage that range in size from 560 to 624 square feet. Each comparable also has two concrete patios that contain either 196 or 224 square feet and concrete driveways that range in size from 1,092 to 1,274 square feet. These comparables had total assessments that ranged from $48,420 to $53,330 and improvement assessments that ranged from $38,970 to $44,250 or from $16.52 to $17.06 per square foot of living area. The subject property has

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

LAND:	$	9,450
IMPR.:	$	42,510
TOTAL:	$	51,960

Subject only to the State multiplier as applicable.

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a total assessment of $61,160 and an improvement assessment of $47,460 or $19.87 per square foot of living area.

The appellant also indicated each of the comparables had a parcel that contained 8,000 square feet and land assessments of either $9,080 or $9,450. The appellant indicated the subject parcel had 8,000 square feet with a land assessment of $13,700. He argued the subject's land assessment should be reduced to $9,080. He testified that even though the duplexes are located in different cities the rent for the units is the same at approximately $700 per month. Thus the appellant contends the assessment for the land should be similar.

The board of review submitted its "Board of Review Notes on Appeal" and an analysis of the appellant's comparables. The board of review adjusted the comparables' values as reflected by their assessments for differences with the subject in size, plumbing fixtures, brick veneer, neighborhood and depreciation. It noted that the subject had an indicated value of $183,490 based on the assessment. After making adjustments to the comparables the board of review was of the opinion the comparables had adjusted values ranging from $161,925 to $173,189. Based on this analysis the board of review was of the opinion the subject's assessment should be reduced to reflect a market value of $168,631.

The board of review had no land equity comparables but simply accepted the fact that the subject's land assessment was higher than the comparables. The witness had no opinion as to whether land located in Columbia had a greater value than land in Waterloo although the board of review's written submission stated that Columbia land values are higher than Waterloo. No land sales were submitted to support this assertion.

In rebuttal, the appellant submitted copies of 2007 property characteristic printouts showing the land value of the subject located in Columbia remained at $41,100 while his comparables located in Waterloo had land values of $38,200. The appellant contends this demonstrates the land values are relatively equal.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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. Furthermore, the cornerstone of uniform assessment is the fair cash value of the property in question. A property's income-

earning capacity is an important factor in determining its fair cash value. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 431 (1970). Thus, uniformity is achieved only when all property with the same income-earning capacity and fair cash value is assessed at a consistent level. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d at 21. After an analysis of the assessment data the Board finds a reduction is warranted.

In support of his argument the appellant submitted information on three comparable duplexes. The comparables were similar to subject in land area, size, age, style, construction and features. The appellant also testified duplexes in Columbia and Waterloo commanded similar rents. These comparables had total assessments ranging from $48,420 to $53,330 or from $20.11 to $21.20 per square foot of living area, land included. The subject had a total assessment of $61,160 or $25.61 per square foot of living area, land included, which is above the range established by the comparables. These comparables had improvement assessments that ranged from $38,970 to $44,250 or from $16.52 to $17.06 per square foot of living area. The subject property has an improvement assessment of $47,460 or $19.87 per square foot of living area, which is above the range established by the comparables. The Board further finds that even the board of review indicated the subject's assessment was excessive based on its analysis of the appellant's comparables.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds the appellant has demonstrated the subject's assessment is excessive when compared other similar properties and a reduction is accordingly 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: October 10, 2008

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.