FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian Sminchak
DOCKET NO.: 07-05148.001-R-1
PARCEL NO.: 04-15-349-009-000

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

LAND:	$13,300
IMPR.:	$27,401
TOTAL:	$40,701

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame apartment building with a brick façade exterior. The subject, containing four apartment units, was built in 1991 on a crawl space foundation. The subject contains 3,328 square feet of living area and has central air-conditioning. The subject is located in the City of Columbia, Monroe County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are two-story frame, brick or brick and frame apartment dwellings that ranged in age from 13 to 40 years old. Each comparable is described as being located within two miles of the subject and each has central air-conditioning. The comparables contain from 4 to 48 apartment units and contain from 2,970 to 27,864 square feet of living area or from approximately 580 to 815 square feet per apartment unit. The comparables have improvement assessments ranging from $36,210 to

$345,603 or from $11.34 to $12.40 per square foot of living area or from $7,200.07 to $9,247.67 per unit. The subject property has an improvement assessment of $54,560 or $16.38 per square foot of living area or $13,622.50 per unit. The appellant testified that based on the comparables submitted, comparable #3 was most similar to the subject property. 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 assessment of $67,790 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three of the suggested comparables submitted by the appellant. The comparable properties were converted to a market value and then adjusted for land, miscellaneous items, size and depreciation. After making the adjustments, the comparables had market values ranging from $187,442 to $243,202 with an average being $224,615. It was argued by the board of review that the subject's market value as reflected by its assessment was lower than this average amount, and therefore, no reduction in the subject's assessment was justified. Glenn Grosse, a member of the board of review, testified that he did not prepare the grid analysis, nor did he make the market value adjustments. The assessor was not present at the hearing to testify in support of the subject's assessment and the board of review presented no other testimony or documentary evidence in support of the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 that a reduction in the subject's assessment is warranted.

The appellant's argument was 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 demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

Both parties presented assessment data on a total of four comparables. The appellant's comparable #3 was dissimilar to the subject in size and number of units when compared to the subject. For these reasons the Board gave this property reduced weight in its analysis. The Board also gave little weight to the board of review's adjusted grid analysis because market value adjustments were made without supporting documentation and/or testimony to validate same. The remaining comparables received the greatest

weight in the Board's analysis. These properties had improvement assessments of either $11.34 or $12.19 per square foot of living area or $9,052.50 and $9,247.67 per apartment unit, respectively. The subject's improvement assessment of $16.38 per square foot of living area or $13,622.50 per apartment unit is above this range. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record on neither a square foot basis nor on a unit basis and a reduction in the subject's improvement 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: April 22, 2011

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.