FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ricky Sminchak
DOCKET NO.: 08-04920.001-R-1
PARCEL NO.: 06-03.0-416-011

The parties of record before the Property Tax Appeal Board are Ricky 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:	$3,626
IMPR.:	$7,848
TOTAL:	$11,474

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction with 888 square feet of living area. The dwelling was constructed in 1958. Features of the property include a slab foundation, central air conditioning and a carport. The property is located in Cahokia, Centreville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided information on seven comparable sales. The appellant also provided photographs of the subject and for the comparables. The comparables were improved with one-story single family dwellings that ranged in size from 864 to 1,305 square feet of living area. The dwellings were constructed from 1957 to 1960 and were of frame or frame and masonry construction. Each comparable had a slab foundation. The property record cards indicated one comparable had central air conditioning and one comparable had a carport. Comparables #1 through #6 sold from March 2008 to October 2008 for prices ranging from $10,000 to $19,900 or from $11.26 to $19.20 per square foot of living area. Appellant's comparable #7 sold on

June 12, 2007 for a price of $22,000 and again on June 13, 2007 for a price of $18,000.[1]

With respect to comparables #1, #2, #3, #4, #5 and #6 each of the computer printouts submitted by the appellant for the respective sales had an answer of "No" to the question "Valid Sale?"

Based on these sales the appellant requested the subject's assessment be reduced to $4,588.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $13,496 was disclosed. The subject's assessment reflects a market value of $40,407 or $45.50 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for St. Clair County of 33.40%.

In support of its contention of the correct assessment the board of review submitted sales data on four comparables. The comparables were composed of one-story dwellings of frame construction built from 1955 to 1971. The dwellings ranged in size from 864 to 925 square feet of living area. Two comparables had slab foundations, one comparable had a crawl space and one comparable had a basement. Three comparables had central air conditioning, one comparable had a garage and one comparable had a carport. The sales occurred from April 2009 to November 2009 for prices ranging from $21,000 to $45,000 or from $22.70 to $52.08 per square foot of living area, including land. The board of review stated it used sales that occurred in 2009 because they are more reflective of current economic conditions. Based on this evidence the board of review was of the opinion the subject's assessment should be reduced to $11,474.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not

[1] The evidence indicated comparable #1 previously sold in August 2006 for a price of $70,000; comparable #3 previously sold in December 2006 for a price of $64,000; comparable #5 previously sold in January 2004 for a price of $60,000; and comparable #6 previously sold in May 2006 for a price of $54,900.

compelled to do so, and the buyer is ready, willing, and able to buy but not forced to so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). Proof of market value may consist of an appraisal, a recent sale of the subject property, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the comparable sales in this record support a reduction in the subject's assessment.

The record contains information on eleven comparable sales submitted by the parties. The Board finds that the evidence provided by the appellant indicated that six of the comparable sales provided by the appellant were described as being not valid sales. The record also indicated that four of these six sales had previously sold in 2004 and 2006 for significantly higher prices. Due to these considerations the Property Tax Appeal Board gives little weight to these six comparable sales submitted by the appellant.

The appellant provided information on one additional sale, identified as comparable sale #7. This property sold twice on June 12, 2007 and June 13, 2007 for $22,000 and $18,000 or for $23.78 and $19.46 per square foot of living area, including land, respectively. The board of review submitted information on four comparable sales that occurred in 2009. Comparable #4 was significantly newer than the subject being constructed in 1971 and had a basement superior to the subject's slab foundation. This property sold for $37,500 or $40.54 per square foot of living area, land included. The three remaining comparables submitted by the board of review were more similar to the subject in age, style and size. Two comparables were superior to the subject with central air conditioning. These properties sold for prices ranging from $21,000 to $45,000 or from $22.70 to $52.08 per square foot of living area, including land. The subject's assessment reflects a market value of $40,407 or $45.50 per square foot of living area, including land, which is within the range established by the best comparable sales in the record but greater than all but one sale. Based on this record the Board finds a reduction in the subject's assessment commensurate with the recommendation of the board of review is appropriate.

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: June 24, 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.