



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

APPELLANT: Ricky Sminchak  
DOCKET NO.: 08-04932.001-R-1  
PARCEL NO.: 01-35.0-305-041

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:** \$3,104  
**IMPR.:** \$25,668  
**TOTAL:** \$28,772

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and concrete block apartment building containing eight units with an average unit size of 500 square feet or a total of 4,140 square feet of building area that was built in 1981. The subject property is located in Cahokia, Centreville Township, St. Clair County.

The appellant submitted documentation before the Property Tax Appeal Board claiming the subject's improvement is inequitably assessed. In support of this claim, the appellant submitted photographs, property record cards and an assessment analysis of three suggested comparables located approximately one-fourth of a mile from the subject property. The comparables consist of two-story frame or brick apartment buildings each containing six units that were built from 1980 to 1988. The appellant reports only one of the comparables has central air conditioning. The comparables have average unit sizes from 600 to 800 square feet. The buildings range in size from 3,432 to 4,556 square feet of building area and have equalized improvement assessments ranging from \$23,260 to \$32,364 or from \$5.54 to \$7.10 per square foot of

building area<sup>1</sup>. The subject property has an equalized improvement assessment of \$42,686 or \$10.31 per square foot of building 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 \$45,949 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of four suggested comparables. Two of the comparables submitted were also submitted by the appellant. The comparables are located less than one-half mile from the subject property. The comparables consist of two-story brick and concrete block apartment buildings each containing six or eight units that were built from 1980 to 1985. The board of review reports all of the comparables and the subject property have central air conditioning. The comparables have average unit sizes from 600 to 800 square feet. The buildings range in size from 3,432 to 6,160 square feet of building area and have equalized improvement assessments ranging from \$23,658 to \$55,601 or from \$6.89 to \$9.02 per square foot of building area. The subject property has an equalized improvement assessment of \$42,686 or \$10.31 per square foot of building area.

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 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.

Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. The parties submitted five suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables 2 and 3 submitted by the board of review based on building size when compared to the subject. The Board finds the remaining three comparables are most similar to the subject in location, age, size, exterior construction and use. They have equalized improvement assessments from \$23,260 to \$32,364 or from \$5.54 to

---

<sup>1</sup> The appellant's equity analysis detailed assessment amounts prior to application of the 1.0511 equalization factor applied to all non-farm parcels located in Centreville Township for assessment year 2008.

\$7.10 per square foot of building area. The subject property has an equalized improvement assessment of \$42,686 or \$10.31 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 assessment is excessive and a reduction is warranted commiserate with the appellant's request.

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

*J. R.*

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: December 21, 2012

*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.