



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 08-04936.001-R-1
PARCEL NO.: 06-02.0-400-014

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: \$1,890
IMPR: \$7,178
TOTAL: \$9,068

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 825 square feet of living area. The dwelling was constructed in 1955. The subject has a slab foundation and central air conditioning. The property is located in Cahokia, Centreville Township, St. Clair County.

A consolidated hearing was conducted for Docket Nos. 08-04916.001-R-1, 08-04919.001-R-1, 08-04921.001-R-1, 08-04922.001-R-1, 08-04923.001-R-1, 08-04924.001-R-1 and 08-04936.001-R-1.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant provided information on four comparable sales. The appellant also provided photographs of the subject and for comparables #1 through #3. The comparables were improved with one-story single family dwellings of frame construction that ranged in size from 825 to 1,089 square feet of living area. The dwellings were constructed in 1955 and 1956. Two comparables had central air conditioning, one comparable had a garage and one comparable had a carport. The comparables sold from March 2007 to May 2008 for prices ranging from \$9,000 to \$18,000 or from \$8.49 to \$20.34 per square foot of living area, including land.

With respect to the comparables the printouts submitted by the appellant indicated that each of the respective transactions was not a valid sale.¹ The multiple listing service (MLS) sheet for comparable #4 indicated it was a "Re-Sale Home." The MLS sheet also indicated this property sold "AS IS" and further stated, "Seller Says Make Offer." The appellant testified he did not speak with the buyer or seller with respect to any of these transactions. The appellant was of the opinion that at least three of the sales may have been involved in foreclosure.

Based on these sales the appellant requested the subject's assessment be reduced to \$4,383.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$10,948 was disclosed. The subject's assessment reflects a market value of \$32,778 or \$39.73 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 1950 to 1955. The dwellings ranged in size from 768 to 1,225 square feet of living area. Each comparable has a slab foundation, two comparables have central air conditioning, two comparables have a garage and one comparable has a carport. The sales occurred from March 2007 to January 2008 for prices ranging from \$26,500 to \$57,900 or from \$32.12 to \$75.39 per square foot of living area, including land. Based on these sales and based on the subject's land size, the board of review was of the opinion the subject's assessment should be reduced to \$9,068.

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 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 printouts indicated that comparable #1 previously sold in February 2006 for a price of \$54,000; comparable #2 previously sold in March 2006 for a price of \$65,000 and comparable #3 previously sold in January 2006 for a price of \$65,000.

compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. 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 eight comparable sales submitted by the parties. The comparables have varying degrees of similarity to the subject property. The Board finds there is some issue with respect to whether or not the appellant's comparables are arm's length transactions indicative of "fair cash value" due to the fact that the printouts submitted by the appellant stated these were not valid sales. Furthermore, the MLS sheet for appellant's comparable #4 indicated that it was sold "as is" calling into question its condition or state of repair. As a result of these factors these four sales are given less weight in the Board's analysis.

The four comparables submitted by the board of review were similar to the subject in age, style and size. The sales occurred from March 2007 to January 2008 for prices ranging from \$26,500 to \$57,900 or from \$32.12 to \$75.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$32,778 or \$39.73 per square foot of living area, including land, which is within the range established by the board of review comparable sales. Nevertheless, at the hearing the board of review's representative requested the subject's assessment be reduced based on these sales and considering the subject's land area. Based on this record the Board finds a reduction in the subject's assessment is justified.

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: May 20, 2011

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.