



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 08-04937.001-R-1
PARCEL NO.: 06-02.0-417-004

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: \$2,392
IMPR.: \$7,618
TOTAL: \$10,010**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction with 800 square feet of living area. The dwelling was constructed in 1955. Features of the property include a slab foundation. 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 four comparable sales. The appellant also provided photographs of the subject and for comparables #1 and #2. The comparables were improved with one-story single family dwellings that ranged in size from 825 to 1,089 square feet of living area. The dwellings were constructed in 1955 and 1956 and were of frame construction. Each comparable had a slab foundation. The property record cards indicated two comparables had central air conditioning and each had a garage or carport. The comparables sold from March 2007 to May 2008 for prices ranging from \$9,000 to \$18,000 or from \$8.49 to \$10.91 per square foot of living area, including land.¹

¹ The evidence indicated 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.

With respect to comparables each of the computer printouts submitted by the appellant for the respective sales had an answer of "No" to the question "Valid Sale?" Additionally, the Multiple Listing Service (MLS) sheet for comparables #4 had remarks stating, "Sold "AS IS" ++ SELLER SAYS MAKE OFFER ++."

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 \$13,621 was disclosed. The subject's assessment reflects a market value of \$40,781 or \$50.98 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 three comparables. The comparables were composed of one-story dwellings of frame construction built in 1955. Each of the dwellings had 825 square feet of living area. Each of the comparables has a slab foundation, one comparable had central air conditioning and two comparables had a garage. The sales occurred from January 2008 to July 2008 for prices ranging from \$30,000 to \$32,500 or from \$36.36 to \$39.39 per square foot of living area, including land. Based on this evidence the board of review was of the opinion the subject's assessment should be reduced to \$10,010.

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 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 seven comparable sales submitted by the parties. The Board finds that the evidence provided by the appellant indicated that his comparable sales were described as being not valid sales. Additionally, the MLS sheet for comparable #4 indicated it sold as is and the seller was motivated. The record also indicated that three of these six sales had previously sold in 2006 for significantly higher prices. Due to these considerations the Property Tax Appeal Board gives little weight to these four comparable sales submitted by the appellant.

The board of review submitted information on four comparable sales that occurred in 2008. The comparables submitted by the board of review were similar to the subject in age, style and size. One comparable was superior to the subject with central air conditioning and two comparables had garages. These properties sold from January 2008 to July 2008 for prices ranging from \$30,000 to \$32,500 or from \$36.36 to \$39.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,781 or \$50.98 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. 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.

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: June 24, 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.