



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

APPELLANT: Brian Sminchak
DOCKET NO.: 09-05353.001-R-1
PARCEL NO.: 06-02.0-403-001

The parties of record before the Property Tax Appeal Board are Brian 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: \$4,527
IMPR: \$2,708
TOTAL: \$7,235

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one story, three-bay self-service car wash building of concrete block construction. The structure has 1,350 square feet of building area that was built in 1979. The subject 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 a copy of the 2006 Board of Review - Notes on Appeal, photographs, property record cards and an assessment analysis of three suggested comparables located approximately one-half mile from the subject property. The comparables consist of one-story, self-service car wash buildings of concrete block construction that were built from 1970 to 1979. The comparables have from three to eight wash bays. The buildings range in size from 1,334 to 5,792 square feet of building area and have equalized improvement assessments ranging from \$831 to \$26,738 or from \$.38

to \$4.62 per square foot of building area¹. The subject property has an equalized improvement assessment of \$7,397 or \$5.48 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 \$12,062 was disclosed. In support of the subject's assessment, the board of review submitted parcel information sheets, property record cards and an assessment analysis of the same three suggested comparables submitted by the appellant. The comparables consist of one-story car wash buildings that were built from 1965 to 1979 based on the property record cards. They range in size from 1,334 to 5,792 square feet of building area and have equalized improvement assessments ranging from \$831 to \$26,738 or from \$.38 to \$4.62 per square foot of building area. The subject property has an equalized improvement assessment of \$7,397 or \$5.48 per square foot of building area.

The board of review indicated that they would stipulate to a lower assessed value of the subject property based on assessments of the most similar properties in the subject's neighborhood. The board of review also stated that the subject property's assessment is slightly higher than assessments of similar properties in the immediate area. Based on this evidence, the board of review requested that the assessment be lowered to \$10,760 with an improvement assessment of \$6,095 or \$4.51 per square foot of building area.

The appellant was notified of the proposed assessment reduction and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

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

¹ The appellant's equity analysis detailed assessment amounts prior to application of the 1.0305 equalization factor applied to all non-farm parcels located in Centreville Township for assessment year 2009.

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 three suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable 2 based on building size when compared to the subject. The Board finds the comparables 1 and 3 are most similar to the subject in age, size, exterior construction and use. They have equalized improvement assessments of \$831 and \$6,023 or \$.38 and \$4.52 per square foot of building area. The subject property has an equalized improvement assessment of \$7,397 or \$5.48 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 improvement assessment is excessive and a reduction 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.

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: September 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.