



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 09-05355.001-R-1
PARCEL NO.: 06-03.0-402-017

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: \$3,590
IMPR: \$998
TOTAL: \$4,588

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,296 square foot parcel improved with a one-story frame dwelling used as a rental property containing 888 square feet of living area. The subject was built in 1958 and features a slab foundation. The subject is located in Centreville Township, St. Clair County.

Due to the similarities of the parties, the properties, the evidence and the arguments, the Property Tax Appeal Board held a consolidated hearing for the following cases: Docket Nos. 09-05360.001-R-1, 09-05359.001-R-1, 09-05370.001-R-1, 09-05368.001-R-1, 09-05355.001-R-1, 09-05357.001-R-1 and 09-05361.001-R-1 pursuant to Section 1910.78 of the rules of the Property Tax Appeal Board. (86 Ill. Adm. Code 1910.78). A separate decision will be written for each case.

The appellant appeared before the Property Tax Appeal Board contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a grid analysis of four comparable sales located from 1 block to 7

houses away from the subject. Each comparable was described as being situated on a 5,220 square foot lot. The comparables were one-story frame dwellings that were each 53 years old. One comparable contained a 780 square foot garage. In addition, the comparables contained either 888 or 1,200 square feet of living area and had sold from March to October 2008 for prices ranging from \$10,000 to \$17,052 or from \$11.26 to \$19.20 per square foot of living area, including land.

The appellant testified that each comparable sale was the result of a foreclosure; however, he believed each was an arm's-length transaction because each sale had been advertised on the open market and the parties were not related. The appellant further testified that the subject was a low-income rental property as were each of the comparable sales. The appellant was not able to state the condition of each comparable at the time of sale and could not recall how long the properties were marketed for resale. Based on this evidence the appellant requested the subject's total assessment be reduced to \$4,588.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$12,390 was disclosed. The subject's assessment reflects a market value of approximately \$37,129 or \$41.81 per square foot of living area, including land, using the 2009 three-year average median level of assessments for St. Clair County of 33.37% as determined by the Illinois Department of Revenue. In support of the assessment, the board of review submitted a grid analysis and property record cards detailing four suggested comparable sales. The comparables were one-story frame dwellings built in 1958 or 1959. The comparables were located from 320 to 1,275 feet from the subject and were situated on lots ranging from 7,710 to 10,119 square feet of land area. One comparable had a garage containing 288 square feet of building area. The homes contained either 864 or 888 square feet of living area. The homes sold from April 2008 to January 2010 for prices ranging from \$10,000 to \$37,000 or from \$11.26 to \$42.82 per square foot of living area, including land. Two comparables were described as an unqualified sale or otherwise known as a foreclosure property.

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 this 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. 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 appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted four comparables sales. The board of review also submitted three additional sales as each party used the same property for comparable #1. The Board gave less weight to the appellant's comparable sales #2 and #4 and the board of review's comparable sale #4 because the Board finds these comparables were dissimilar to the subject based on size and/or they contained a garage which the subject does not enjoy. The Board finds the remaining comparables submitted by each party were generally similar to the subject in size, design, location, exterior construction, age and most features. These comparables sold from April 2008 to January 2010 for prices ranging from \$10,000 to \$37,000 or from \$11.26 to \$42.82 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$37,129 or \$41.81 per square foot of living area, including land, which is greater than the established range. The Board further finds the subject's assessment reflects a market value that is higher than all eight comparables and a reduction is warranted. The Board finds the most similar property in this record is comparable #1 which was relied upon by each party as being similar to the subject. This property is just 320 feet from the subject and sold for \$10,000 just two months prior to the assessment date in question, January 1, 2009. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is excessive.

In conclusion, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction commensurate with the appellant's request 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: March 23, 2012



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.