FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ricky Sminchak
DOCKET NO.: 09-05361.001-R-1
PARCEL NO.: 06-03.0-237-046

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:	$3,774
IMPR.:	$1,799
TOTAL:	$5,573

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,408 square foot parcel improved with a one-story frame and masonry dwelling used as a rental property containing 925 square feet of living area. The subject was built in 1960 and features a slab foundation and air conditioning. 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 within 2 blocks of 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 $12,264 was disclosed. The subject's assessment reflects a market value of approximately $36,752 or $39.73 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 or masonry dwellings built in 1958. The comparables were located from 390 to 1,210 feet from the subject and were situated on lots ranging from 6,315 to 7,556 square feet of land area. Three comparables had either a garage or carport ranging from 240 to 375 square feet of building area. The homes contained from 864 to 1,248 square feet of living area. The homes sold from February 2009 to May 2010 for prices ranging from $6,000 to $68,900 or from $5.81 to $59.19 per square foot of living area, including land. Three of the comparables were described as unqualified sales or otherwise known as foreclosure properties.

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 four comparable sales. The Board gave less weight to the board of review's comparable sale #1 because the Board finds this sale is not supported by other similar properties containing the same features. Neither the board of review nor the appellant explained the reasons why the board of review's comparable #1 sold for an amount significantly greater than all other comparables in this record. Therefore, the Board gave this sale less weight as it appears to be an outlier when compared to other similar properties within the same market area. 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 March 2008 to May 2010 for prices ranging from $6,000 to $17,052 or from $5.81 to $19.20 per square foot of living area, including land. The subject's assessment reflects a market value of approximately $36,752 or $39.73 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 seven out of eight comparables and a reduction is warranted. The Board finds the most similar property in this record; board of review comparable #4 sold for $16,100, and is the most recent sale date in relation 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 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.

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.