



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 09-05370.001-R-1
PARCEL NO.: 06-03.0-416-011

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: \$3,737
IMPR: \$1,101
TOTAL: \$4,838

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,985 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 and a carport containing 288 square feet of building area. 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 55 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 \$11,824 was disclosed. The subject's assessment reflects a market value of approximately \$35,433 or \$39.90 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 1959. The comparables were located from 390 to 960 feet from the subject and were situated on lots ranging from 6,170 to 7,418 square feet of land area. Two comparables had a carport containing 336 square feet of building area. The homes contained from 896 to 1,232 square feet of living area. The homes sold from July 2008 to April 2010 for prices ranging from \$11,000 to \$25,000 or from \$8.93 to \$20.94 per square foot of living area, including land. Three 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 four comparable sales. The Board gave less weight to the appellant's comparable sale #2 and the board of review's comparable sales #3 and #4 because the Board finds these comparables were dissimilar to the subject based on size. 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 June 2008 to March 2009 for prices ranging from \$10,000 to \$25,000 or from \$11.26 to \$20.94 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$35,433 or \$39.90 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; board of review comparable #2 sold for \$14,500 in March 2009, which is close 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.

Donald 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: March 23, 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.