



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 09-05385.001-R-1
PARCEL NO.: 01-35.0-309-017

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 no change 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: \$5,644
IMPR.: \$24,380
TOTAL: \$30,024

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, six unit apartment building containing 3,432 square feet of living area. The subject has a brick veneer exterior; was built in 1980 and contains air-conditioning. The subject is located in Centreville Township, St. Clair County, Illinois.

The appellant submitted evidence to the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on three comparable 8 unit apartment buildings that ranged in age from 25 to 30 years old. Two comparables contained air-conditioning and each was located within 0.25 miles of the subject. The properties were described as having improvement assessments ranging from \$44,611 to \$59,630 or from \$5,576.38 to \$7,453.75 per unit, including land. The subject's improvement assessment listed by the appellant was \$22,508.¹ The subject's

¹ The grid analysis depicts assessment information for the subject that does not match the board of review's final decision notice prior to equalization or after application of the township equalization factor of 1.0305.

improvement assessment after equalization is \$24,380 or \$4,063.33 per unit.

The appellant used the same comparables regarding his inequity argument concerning the subject's land assessment. The subject is described as having 4,838 square feet of land area with a land assessment described as \$10,355.² Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$22,508 and a land assessment of \$3,912.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$30,024 was disclosed. The "Notes on Appeal" also disclosed that a township equalization factor of 1.0305 was applied to the subject's assessment. The board of review submitted a grid analysis of four comparables in support of the subject's assessment. The comparables consist of one, 4 unit apartment and three, 6 unit apartments. The improvements were built from 1975 to 1985, contained air-conditioning and ranged in size from 2,070 to 4,556 square feet of living area. The properties were located within 320 feet of subject. They had improvement assessments ranging from \$18,227 to \$33,351 or from \$4,557 to \$5,559 per unit. The subject is depicted as having an equalized improvement assessment of \$24,380 or \$4,063 per unit.

The board of review used the same comparables in support of the subject's land assessment. The comparables were situated on parcels containing either 9,892 or 10,400 square feet of land area and had land assessments of \$8,973 or \$11,216 or \$0.91 or \$1.07 per square foot of land area. The subject contains 10,400 square feet of land area with a land assessment of \$5,644 or \$0.54 per square foot of land area. Based on this submission, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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. After an analysis of the assessment data the Board finds a reduction is not warranted.

² The board of review reports the subject contains 10,400 square feet of land area with an equalized land assessment of \$5,644 or \$0.54 per square foot of land area.

In support of his argument the appellant submitted information on three comparables. The comparables were located in close proximity to the subject and were apartment buildings similar to the subject. The Board finds the assessment data submitted by the appellant for the subject was inaccurate, and therefore, calls into question the assessment data submitted for each comparable. The assessment data for the subject does not match the final decision prior to equalization, nor does it match the final assessment after application of the township equalization factor of 1.0305. For these reasons, the Board gave the appellant's information less weight in its analysis. The Board also gave less weight to the board of review's comparable #1 based on its smaller size when compared to the subject. The Board finds the board of review's comparables #2, #3 and #4 were generally similar to the subject in location, design, age, size and use. These comparables had improvement assessments ranging from \$23,969 to \$33,351 or from \$3,995 to \$5,559 per unit. The subject's improvement assessment is \$24,380 or \$4,063 per unit, which is within the range established by these comparables. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is not warranted.

In regard to the subject's land assessment, the Board gave most weight to comparables #1, #2 and #4 submitted by the board of review. Each of these comparables contained 10,400 square feet of land area, similar to the subject and are located in very close proximity to the subject. Each of these comparables had a land assessment of \$11,216 or \$1.07 per square foot of land area. The subject has a land assessment of \$5,644 or \$0.54 per square foot of land area, which is below the most similar land comparables. Therefore the Board finds the subject's land assessment is equitable based on these comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: May 18, 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.