



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 10-04540.001-R-1
PARCEL NO.: 06-03.0-241-001

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: \$2,274
IMPR: \$4,386
TOTAL: \$6,660

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame construction that contains 944 square feet of living area. The dwelling is approximately 53 years old and has a slab foundation. The property is located in Cahokia, Centreville Township, St. Clair County.

The appellant challenged the assessment for the 2010 tax year based on overvaluation. In support of this argument the appellant submitted a Comparative Market Analysis prepared by Susie Johnson of Chuck Baer Realty. Using ten comparables sales located in Cahokia improved with one-story homes that sold for prices ranging from \$3,000 to \$35,000 she indicated the subject property should be listed for \$17,963.

The appellant also provided information on six comparables sales improved with one-story dwellings that ranged in size from 864 to 1,056 square feet of living area. The dwellings were of frame construction and ranged in age from 49 to 55 years old. Each comparable had a slab foundation, four comparables had central air conditioning, three comparables had one-car garages and one comparable had a carport. These properties sold from July 2009 to July 2011 for prices ranging from \$10,000 to \$21,000 or from \$9.84 to \$23.15 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$5,194.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$11,151 was disclosed. The subject's assessment reflects a market value of \$33,486 or \$35.47 per square foot of living area, including land, using the 2010 three year average median level of assessments for St. Clair County of 33.30%. In support of the assessment the board of review submitted information on four comparables with comparables #1 and #2 being the same properties as appellant's comparables #1 and #2. The four comparables were improved with one-story dwellings of frame construction that had either 864 or 925 square feet of living area. Each comparable had central air conditioning and two comparables had carports. The property record cards described comparables #1 through #3 as having slab foundations and comparable #4 as having a basement. Comparables #1 through #3 sold from July 2009 to June 2011 for prices ranging from \$20,000 to \$28,535 or from \$22.70 to \$33.03 per square foot of living area, including land. The comparables had improvement assessments ranging from \$5,258 to \$16,225 or from \$5.68 to \$17.54 per square foot of living area. The subject has an improvement assessment of \$7,777 or \$8.24 per square foot of living area. The board of review was of the opinion the subject's assessment was in line with similar homes in the immediate market area.

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 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted information on seven comparable sales that were relatively similar to the subject in location, age, style and features. These properties sold from July 2009 to July 2011 for prices ranging from \$10,000 to \$28,535 or from \$9.84 to \$33.03 per square foot of living area, including land. The two common sales used by the parties sold for prices of \$21,000 and \$20,000 or for \$22.70 and \$23.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$33,486 or \$35.47 per square foot of living area, including land, using the 2010 three year average

median level of assessments for St. Clair County of 33.30%, which is above the ranged established by the sales in the record.

The Board gave less weight to the Comparative Market Analysis submitted by the appellant due to the fact it was not dated. Additionally, there was minimal description about the sales and no information with respect to the sale dates of the purported comparables.

The Board gave no weight to the assessment equity information as the basis of the appeal was overvaluation not assessment inequity.

Based on this record the Board finds a reduction in the subject's assessment is justified.

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: April 19, 2013

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.