



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

APPELLANT: Ricky Sminchak  
DOCKET NO.: 10-04587.001-R-1  
PARCEL NO.: 01-35.0-305-041

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: \$3,031  
IMPR.: \$27,869  
TOTAL: \$30,900**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick apartment building that contains 4,140 square feet of living area. The building has 8 rental units and was constructed in 1981. The subject property is located in Centerville Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted photographs and an assessment analysis of three suggested comparables. The comparables are located in close proximity to the subject. The comparables consists of two-story brick apartment buildings that are from 25 to 41 years old. Two comparables have central air conditioning. The buildings range in size from 4,200 to 5,600 square feet of building area and contain 6 or 8 rental units. The comparables have improvement assessments<sup>1</sup> ranging from \$21,603 to \$36,073 or

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<sup>1</sup> The appellant reported the comparables have improvement assessments of \$23,969, \$33,351 and \$40,023. However, the board of review issued a .9013

from \$5.14 to \$6.60 per square foot of building area. The appellant calculated the comparables have an average per improvement assessment of \$6.72 per square foot of building area, prior to application of the Centerville Township equalization factor of .9013. The subject property has an equalized improvement assessment of \$39,646<sup>2</sup> or \$9.58 per square foot of building area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$42,677 was disclosed.

In support of the subject's improvement assessment, the board of review submitted property record cards, an aerial photograph and an assessment analysis of four suggested comparables. Board of review comparable 3 was also utilized by the appellant. The comparables are located in close proximity to the subject. The comparables consists of two-story masonry or frame apartment buildings that were built from 1980 to 1985. The comparables have central air conditioning. The buildings range in size from 2,070 to 5,984 square feet of building area and contain from 4 to 8 rental units. The comparables have improvement assessments ranging from \$16,428 to \$51,642 or from \$4,107 to \$6,455 per rental unit or from \$6.32 to \$8.38 per square foot of building area. The subject property has an improvement assessment of \$39,646 or \$4,956 per rental unit or \$9.58 per square foot of building area. The board of review argued the subject's per unit improvement assessment is lower than similar comparables.

Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's improvement assessment is warranted.

The appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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

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equalization factor for Centerville Township, which reduced their improvement assessments to \$21,603, \$30,059 and \$36,073.

<sup>2</sup> The subject's improvement assessment was reduced to \$39,646 from \$43,988 after application of the Centerville Township equalization factor of .9013 issued by the St. Clair County Board of Review.

within the assessment jurisdiction. The Board finds the appellant has overcome this burden.

The Board finds the parties submitted six suggested comparables for consideration. One comparable was common to both parties. The Board gave less weight to comparable 3 submitted by the appellant due to its larger building size when compared to the subject. The Board also gave less weight to comparables 1, 2 and 4 submitted by the board of review due to their larger or smaller building sizes when compared to the subject. The Board finds the remaining two comparables are more similar to the subject in age, design, size and location, but have 6 rental units in comparison to the subject's 8 rental units. These most similar comparables have equalized improvement assessments of \$21,603 and \$30,059 or \$5.14 and \$6.60 per square foot of building area and \$3,601 and \$5,010 per rental unit. The subject property has an equalized improvement assessment of \$39,646 or \$9.58 per square foot of building area or \$4,956 per rental unit. The Board finds the most similar comparables have lower overall and per square foot improvement assessments when compared to the subject. The Board recognizes the comparables have per rental unit assessments of \$3,601 and \$5,010 whereas the subject has an improvement assessment of \$4,956 per unit. However, the two most similar comparable have two less rental units than the subject. The Board takes notice that accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, the per unit value decreases. Likewise, as the size of a property decreases, the per unit value increases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject improvement assessment is inequitable and a reduction is justified.

In conclusion, the Board finds the appellant has demonstrated that the subject's was inequitably assessed by clear and convincing evidence. Based on this analysis, the Board finds the subject's improvement 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: November 22, 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.