



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

APPELLANT: Ricky Sminchak
DOCKET NO.: 10-04591.001-R-1
PARCEL NO.: 07-07.0-105-025

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: \$901
IMPR: \$1,646
TOTAL: \$2,547

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 720 square feet of living area that was built in 1955. Features include a concrete slab foundation and a 528 square foot garage. The subject has a 6,534 square foot lot and is located in St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted property record cards and an analysis of three suggested comparable sales located in close proximity to the subject. The comparables consist of one-story frame dwellings that were built in 1955. The comparables have concrete slab foundations and central air conditioning. One comparable has a carport. The dwellings range in size from 720 to 1,116 square feet of living area and were reported to be situated on 4,200 square foot lots. The comparables sold from February 2009 to August 2011 for prices ranging from \$5,100 to \$9,700 or from \$6.94 to \$8.69 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$4,039 was disclosed. The subject's assessment reflects an estimated market value of \$12,104 or \$16.81 per square foot of living area including land when applying St. Clair County's 2010 three-year median level of assessment of 33.37%.

In support of the subject's assessment, the board of review submitted a location map and property record cards for four suggested comparable sales located in close proximity to the subject. The comparables consists of one-story frame dwellings that were built in 1955 or 1956. The comparables have concrete slab foundations, two comparables have central air conditioning, one comparable has a carport and one comparable has a garage. The dwellings range in size from 720 to 1,116 square feet of living area and have lots that range in size from 5,662 to 12,196 square feet of land area. The comparables sold from May 2009 to November 2010 for prices ranging from \$9,700 to \$12,000 or from \$8.69 to \$16.67 per square foot of living area including land. Based on this evidence, 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 that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six suggested comparable sales for the Board's consideration. One comparable was common to both parties. The Board gave less weight to the common comparable submitted by both parties due to its larger dwelling size when compared to the subject. The Property Tax Appeal Board finds the remaining five comparable sales submitted by the parties are more similar to the subject in location, design, age, size and features. These comparables sold from February 2009 to August 2011 for sale prices ranging from \$5,100 to \$12,000 or from \$6.94 to \$16.67 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$12,104 or \$16.81 per square foot of living area including land, which falls above the range established by the most similar comparables contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed

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valuation is excessive based on a preponderance of the evidence contained in this record. Therefore, a reduction in the subject's assessment 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

Marko M. Louie

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: August 23, 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.