



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

APPELLANT: Ricky Sminchak  
DOCKET NO.: 10-04643.001-R-1  
PARCEL NO.: 04-15-349-018-000

The parties of record before the Property Tax Appeal Board are Ricky Sminchak, the appellant, and the Monroe 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 Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,300  
**IMPR.:** \$49,340  
**TOTAL:** \$62,640

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story duplex of frame construction containing 2,366 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning and a 650 square foot garage. The property has a 9,100 square foot site and is located in Columbia, 01S Township, Monroe County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales, four of which were set forth in the Section V grid analysis of the residential appeal petition and one of which had to be analyzed from the attached property record card. The appellant reported the comparables are located 5-miles from the subject in Waterloo as no sales within Columbia were available. The appellant contends Waterloo is similar to Columbia in rent and sales, when sales are available.

The five comparables are described as one-story or two-story duplex dwellings of frame construction that range in size from 2,016 to 2,632 square feet of living area. The dwellings range in age from 12 to 18 years old. Each of the comparables has a

full basement, central air conditioning and a garage ranging in size from 480 to 598 square feet of building area. One comparable also has two fireplaces. Four of the comparables have sites ranging in size from 9,000 to 9,200 square feet of land area. These five comparables sold from June 2008 to February 2011 for prices ranging from \$150,000 to \$179,000 or from \$65.95 to \$79.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$56,366 which would reflect a market value of approximately \$169,098 or \$71.47 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$64,640 was disclosed. The subject's assessment reflects a market value of \$208,315 or \$88.05 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for Monroe County of 31.03% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review presented information on three comparable sales, where its comparable #3 was the same property as appellant's comparable #3. The comparables are improved with one-story duplex dwellings of frame construction that range in size from 2,003 to 2,160 square feet of living area. The dwellings were constructed from 1992 to 1995. The comparables are located either 7.6 or 9-miles from the subject property. Features of the comparables include a full unfinished basement, central air conditioning and a garage ranging in size from 480 to 600 square feet of building area. The comparables have sites ranging in size from 9,000 to 12,197 square feet of land area. The comparables sold from June 2008 to December 2009 for prices ranging from \$158,000 to \$202,000 or from \$73.97 to \$100.85 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 not 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 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales of duplex dwellings located in Waterloo. The Board has given reduced weight to appellant's comparable #5 which is a two-story design as compared to the subject's one-story design. The Board finds the remaining six sales submitted by both parties have varying degrees of similarity to the subject in age, size and/or features. These properties also sold proximate in time to the assessment date at issue. Due to the similarities to the subject, these six comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$150,000 to \$202,000 or from \$65.95 to \$100.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$208,315 or \$88.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not justified on this record.

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: 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.