



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

APPELLANT: Ricky Sminchak  
DOCKET NO.: 20-08755.001-R-1  
PARCEL NO.: 07-24-218-024-000

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 in this matter, 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:** \$13,230  
**IMPR.:** \$71,550  
**TOTAL:** \$84,780

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Monroe County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a one-story duplex of masonry construction containing 2,846 square feet of living area. The dwelling was built in 1996. Features include a full unfinished basement, central air conditioning, four patios, a concrete driveway and an attached garage with 572 square feet of building area. The property has a 14,810 square foot site and is located in Waterloo, Monroe County.

The appellant contends assessment inequity with respect to the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables improved with one-story duplexes of frame with brick veneer exterior construction that have 2,632 or 2,658 square feet of living area. The dwellings were reported to be 26 years old. Each comparable has an unfinished basement, central air conditioning and attached garage that contains 598 or 624 square feet of building area. The appellant reported the subject and comparables have site sizes of 8,000 square feet of land area.

These comparables are located in close proximity to the subject. The appellant reported the comparables have improvement assessments of \$63,136 or \$63,606 or \$23.93 or \$23.99 per square foot of living area. Their land assessments were reported to range from \$12,977 to \$13,150. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$12,977 and its improvement assessment be reduced to \$68,104.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,780. The subject property has an improvement assessment of \$71,550 or \$25.14 per square foot of living area.<sup>1</sup> The subject has a land assessment of \$13,230 or \$.89 per square foot of land area.

In response to the appeal, Chairman of the board of review Mark Altadonna, prepared a brief addressing the evidence submitted by the appellant. The board of review argued the appellant did not include the miscellaneous values of the improvements in his analysis. The board of review argued appellant's comparable #3 is on an "override" from a previous board of review adjustment and is therefore disqualified as evidence.<sup>2</sup> The board of review argued the appellant used incorrect land sizes for the subject and comparables. Property record cards depict the subject has 14,810 square feet of land area and the comparables range in size from 11,761 to 13,939 square feet of land area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, two of which were also utilized by the appellant. The comparables are improved with one-story duplexes of frame with brick veneer exterior construction that range in size from 2,632 to 2,673 square feet of living area. The dwellings were reported built from 1995 to 199. Each comparable has an unfinished basement, central air conditioning and attached garage that range in size from 598 to 658 square feet of building area. The comparables have sites that range in size from 11,761 to 13,939 square feet of land area. Three comparables are located in close proximity to the subject while one comparable is located two miles from the subject. These properties have improvement assessments ranging from \$67,693 to \$77,043 or from \$25.51 to \$28.82 per square foot of living area.<sup>3</sup> The comparables have land assessments ranging from \$12,977 to \$13,150 or from \$.94 to \$1.07 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The Board finds the board of review miscalculated the per square foot improvement assessment of the subject property to be \$29.79 by including its land assessment of \$13,230 in the calculation.

<sup>2</sup> The Board finds the board of review's argument to be misplaced. Regardless that appellant's comparable #3 had an "override" from a previous board of review adjustment, which was not well explained or articulated, the appellant's use of this property goes to its comparability to the subject along with its underlying final assessment as established by Monroe County Assessment Officials. The board of review's (BOR) statutory responsibility is to revise individual assessments upon complaint. The BOR shall make a determination as to the correct amount of the assessment. (35 ILCS 200/16-25). The BOR shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the BOR or the Department. (See 35 ILCS 200/16-55). However, in reviewing the record the Property Tax Appeal Board finds the appellant used an incorrect improvement assessment for comparable #3 by not including the value/assessment associated with two patios and a concrete driveway as detailed on its property record card. The final improvement assessment for appellant's comparable #3 is \$67,653 or \$25.71 per square foot of living area.

<sup>3</sup> The board of review again miscalculated the comparables' per square foot improvement assessments by including their land assessments in the calculations.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the subject's improvement assessment, the parties submitted information on five equity comparables to support their respective positions. Two comparables were used by both parties. The Board gives little weight to board of review comparable #3 as this suggested comparable is not close in proximity being located two miles from the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These most similar comparables have improvement assessments that range from \$67,653 to \$72,863 or from \$25.51 to \$27.41 per square foot of living area. The subject's improvement assessment of \$71,550 or \$25.14 per square foot of living area falls within the range established by the best comparables on an overall basis and below the range on a per square foot basis. Given the subject's slightly larger building size and when considering the adjustments for any differences, the Board finds the subject's improvement assessment is well supported. Based on this record, the Board finds the improvement assessment of the subject property as established by the board of review is correct and no reduction in the subject's improvement assessment is justified.

With respect to the subject's land assessment, the parties submitted information on five equity comparables to support their respective positions. Two comparables were used by both parties. The Board gives little weight to board of review comparable #3 as this suggested comparable is not close in proximity being located two miles from the subject. The Board finds the remaining four comparables are generally similar when compared to the subject in location and land size. These most similar comparables have land assessments that range from \$12,977 to \$13,150 or from \$.94 to \$1.07 per square foot of land area. The subject's land assessment of \$13,230 or \$.89 per square foot of land area falls above the range established by the best comparables on an overall basis but below the range on a per square foot basis. Given the subject's slightly larger land size and when considering the adjustments for any differences, the Board finds the subject's land assessment is well supported. Based on this record, the Board finds the land assessment of the subject property as established by the board of review is correct and no reduction in the subject's improvement 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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, 2022



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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