



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

APPELLANT: Barry Hayden
DOCKET NO.: 12-04116.001-C-2
PARCEL NO.: 10-07.0-101-002

The parties of record before the Property Tax Appeal Board are Barry Hayden, the appellant; and the St. Clair 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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 60,520
IMPR.: \$ 557,214
TOTAL: \$ 617,734

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 a three-story hotel of frame and stucco exterior construction that contains 44,574 square feet of building area. The building was constructed in 2008.

The property has a 2 acre site. The subject property is located in Mascoutah Township, St. Clair County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed.

In support of the overvaluation claim, the appellant submitted a letter claiming the subject property was operating in the negative since it opened in 2008. The appellant argued the current assessment has been given no consideration for vacancy and loss. The appellant did not submit any market value evidence such as an appraisal or comparable sales that would demonstrate the subject's assessment was not reflective of market value.

In support of the inequity claim, the appellant submitted three hotel properties located 7 to 10 miles from the subject. The comparables were built from 1996 to 2008 and range in size from 33,496 to 39,138 square feet of building area. The comparables had improvement assessments ranging from \$296,508 to \$421,981 or from \$8.85 to \$11.24 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" disclosing the subject's final assessment of \$617,734. The subject's assessment reflects an estimated market value of \$1,846,176 when applying St. Clair County's 2012 three-year average median level of assessment of 33.46%. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$557,214 or \$12.50 per square foot of building area.

To demonstrate the subject property was equitably assessed, the board of review submitted information on four hotel properties located 11 miles from the subject. The comparables were built from 1990 to 2009 and range in size from 28,986 to 49,386 square feet of building area. The comparables had improvement assessments ranging from \$456,795 to \$1,499,395 or from \$15.76 to \$29.28 per square foot of building area.

The board of review also submitted a Loopnet listing sheet indicating the subject property was listed for sale as of June 2014 for \$6,000,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the comparables submitted by the board of review have superior locations near other hotels, shopping, restaurants and golf courses. The appellant contends the subject hotel was built near Scott Air Force Base market which has not materialized.

Conclusion of Law

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. 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 submit any of the requisite evidence and did not meet the burden of moving forward. Therefore, this aspect of the appeal is hereby dismissed.

The taxpayer also argued 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.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by appellant and comparables #2 and #3 submitted by the board of review due to their dissimilar building sizes when compared to the subject. The Board finds the three remaining comparables are more similar to the subject in design, age, building size and features. These comparables had improvement assessments ranging from \$421,981 to \$1,273,433 or from \$10.78 to \$29.28 per square foot of building area. The subject had an improvement assessment of \$557,214 or \$12.50 per square foot of building area, which is supported by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

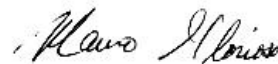
Chairman



Member



Member



Member



Acting 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: September 18, 2015



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.