



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

APPELLANT: Tut & Tut Properties, LLC
DOCKET NO.: 14-03160.001-C-2
PARCEL NO.: 10-06.0-301-008

The parties of record before the Property Tax Appeal Board are Tut & Tut Properties, LLC, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; the St. Clair County Board of Review; Mascoutah C.U.S.D. #19, intervenor, by attorney Daniel J. Hayes of Law Offices of Daniel J. Hayes in Belleville, and Southwestern Illinois College #522, intervenor, by attorney Garrett P. Hoerner of Becker, Paulson, Hoerner & Thompson P.C. in Belleville.

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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$177,725
IMPR.: \$1,189,138
TOTAL: \$1,366,863

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 improvement assessment for the 2014 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 consists of eight 2-story frame and masonry townhome buildings each containing eight units for a total of 64 units. The buildings were built in 2011 and contain 79,872 square feet of building area.¹ The subject has a 376,358 square foot site and is located in Mascoutah, Mascoutah Township, St. Clair County.

¹ Appellant's grid analysis depicts the subject' building size of 376,800. The board of review's submitted the subject's property record card which denotes a handwritten size of 79,872 square feet of building area, which was not refuted by the appellant. The Board finds the difference in reported size will not impact the Board's final decision.

The appellant' evidence contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables.² Two of the comparables are reported to have improvement assessments of \$10.84 and \$12.37 per square foot of building area, respectively, or from \$13,013 to \$15,801 per unit. The size for comparable #3 was not disclosed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,366,863. The subject property has an improvement assessment of \$1,189,138 or \$14.89 per square foot of living area or \$18,580 per unit. In support of its contention of the correct assessment the board of review submitted a PTAX-203 Transfer Declaration sheet for the subject property indicating the subject sold October 31, 2013 for \$4,864,000. The subject's assessment reflects a market value of approximately \$4,100,999 using the statutory level of assessments. The board of review failed to submit equity evidence to address the appellant's argument.

Intervenor, Mascoutah C.U.S.D. #19 submitted a cover letter and analysis prepared by Scott M. Tade, a Certified General Appraiser. Tade opined that all of the comparables submitted by the appellant were underassessed based on their sale prices from 2001 to 2011 in relation to their 2014 assessments. Tade also prepared a limited analysis of seven equity comparables which had improvement assessments ranging from \$11.40 to \$16.32 per square foot of building area or from \$11,677 to \$17,064 per unit.

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.

The Board finds based on the limited information submitted herein, the best evidence of assessment equity are the appellant's comparables #1 and #2 and intervenor Mascoutah C.U.S.D. #19's comparables. These comparables had improvement assessments that ranged from \$10.84 to \$16.32 per square foot of building area. The subject's improvement assessment of \$14.89 per square foot of building area falls within the range established by the best comparables in this record.³ The Board finds the subject has a unit value assessment that is higher than the unit values as presented in the record, however, based on the per square foot values, and the comparables' dissimilar number of units when compared to the subject, the Board finds the appellant has not shown by clear and convincing evidence that the subject is inequitably

² Appellant's counsel marked "overvaluation" as the basis of the appeal with a purported recent appraisal attached, however, no appraisal was attached and only equity evidence was submitted. Based on the evidence submitted, the Board will examine the evidence submitted based on an inequity argument.

³ The Board also finds that even if the Board adopted the subject's size of 76,800 as reported by the appellant, the subject is still within the established ranged.

assessed. The Board further finds the subject's assessment, which reflects a market value of \$4,100,999 is supported by its October 2013 sale price of \$4,864,000.

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 disclosed that properties located in the same area 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 presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.



Chairman



Member



Member



Member



Acting 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: August 19, 2016



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.