



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

APPELLANT: Riddhi Inc.
DOCKET NO.: 17-04670.001-C-2
PARCEL NO.: 08-09.0-410-022

The parties of record before the Property Tax Appeal Board are Riddhi Inc., the appellant, by attorney Nicholas P. Llewellyn, of the Law Offices of Nicholas P. Llewellyn II, LLC, in Webster Groves; the St. Clair County Board of Review; and Southwestern Illinois College, 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 **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: \$ 17,431
IMPR.: \$104,220
TOTAL: \$121,651

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an equalization 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 2017 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 a one-story office building of brick and frame exterior construction with 5,000 square feet of building area which was built in 2000.¹ The property has an approximately 10,000 square foot site and is located in Swansea, St. Clair Township, St. Clair County.

¹ Descriptive data of the subject property has been drawn from the appellant's evidence as the board of review did not submit substantive evidence or a copy of the subject's property record card as required (86 Ill.Admin.Code § 1910.40(a)).

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a three-page Findings Report dated February 15, 2017 and prepared by Gregory J. Gollaher, P.E., a Geotechnical Investigator with the Illinois Mine Subsidence Insurance Fund. The report concerns the subject property based upon visits that occurred in November 2016 and December 2016 and concludes that there are a number of cracks on the exterior brick veneer (Photos 2 & 3) along with gaps in concrete slabs and compression in the south end of the foundation (Photo 4). Additionally, the report indicates the interior finish has a number of cracks in the drywall at the corners of openings (Photo 5) and a number of cracks between adjacent walls at corners (Photo 6). Based upon records, the report states the subject is undermined by the Fullerton Coal Company, Fullerton No. 1 Mine and thus, the report concludes that the subject property is being affected by mine subsidence.

The appellant also submitted a copy of the Notice of Final Decision on Assessed Value issued by the St. Clair County Board of Review dated February 16, 2018. The evidence in the record further reveals that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of this notice of a township equalization factor in St. Clair township of 1.0075.

Based on the foregoing evidence, the appellant asserted that the subject building "is not suitable for occupancy and therefore has no commercial value." As a result, the appellant requested a total reduced assessment of \$10,000 for the land only which would reflect a market value of approximately \$30,000 or \$3.00 per square foot of land area, including building, based on the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$122,564 was disclosed. The subject's equalized assessment reflects a market value of \$365,535 or \$73.11 per square foot of building area, including land, based upon the 2017 three year median level of assessment for St. Clair County of 33.53% as determined by the Illinois Department of Revenue.

After reviewing the appellant's evidence, the board of review reported that it would not stipulate because the property owner did not file an appeal before the St. Clair County Board of Review for tax year 2017.

The intervening taxing district adopted the evidence submitted by the board of review.

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. 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Admin.Code

1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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:

February 16, 2021



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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