



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

APPELLANT: The Meadows at Shadow Ridge LLC  
DOCKET NO.: 17-04671.001-C-2 through 17-04671.002-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Meadows at Shadow Ridge LLC, the appellant, by attorney Lisa Ann Johnson, of Smith Amundsen, LLC in St. Louis, and the St. Clair County Board of Review.<sup>1</sup>

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-04671.001-C-2	08-15.0-309-036	21,457	333,120	\$354,577
17-04671.002-C-2	08-15.0-309-037	54,972	832,163	\$887,135

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 assessments 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 two parcels consist of a total of eight multi-family two-story and three-story apartment buildings of frame and masonry construction that were from 9 to 19 years old. The buildings range in size from 3,430 to 6,464 square feet of building area and present a total building area of 37,182 square feet. The buildings contain a total of 97 one-bedroom and two-bedroom apartments. The two parcels which are located in Belleville Township, St. Clair County.

The appellant marked comparable sales as the basis of the appeal but only provided data of one sale that occurred in April 2004, a date too remote in time to the valuation date at issue of January 1, 2017 to be indicative of the subject's estimated market value. Additionally, one sale is

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<sup>1</sup> Southwestern Illinois College District #522 intervened in this proceeding but was found in default by a letter issued on July 21, 2021 for failure to timely file evidence in this proceeding.

insufficient to make an overvaluation claim; a minimum of three recent sales should be supplied for an overvaluation argument based upon comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)).

In support of the appeal, counsel for the appellant supplied a three-page Statement in Support of Appeal, two Section V grid analyses (one for each parcel) wherein the same three equity comparables were presented for each subject parcel along with copies of applicable property record cards and various photographs. In the brief, the subject was described as an apartment community that includes a club house and a swimming pool. It was asserted that the three comparables "have more updates and newer features that that of the Subject Property." In the brief, comparable #1 was asserted to be of higher quality and significantly more amenities; comparable #2 was asserted to have similar rental rates but provides more amenities in the units; and comparable #3 is asserted to have a better visibility and provides more features in the units. Counsel for the appellant argued, "All of the comparable properties are assessed at a rate lower than the Subject Property although they are of similar or better quality."

For ease of understanding and analysis, the Property Tax Appeal Board will address the details of the combined subject property with one description of the three equity comparables presented by the appellant. The three comparables are located from 1.3 to 5.8-miles from the subject. The comparables consist of two and three-story buildings of frame and masonry exterior construction that range in age from 9 to 30 years old. The comparables consist of six, eight and five apartment buildings, respectively, for comparables #1, #2 and #3. There are 120, 88 and 44 one-bedroom to three-bedroom apartments. The comparables have improvement assessments ranging from \$443,482 to \$1,368,081 or from \$8,870 to \$12,006 per apartment or from \$10.62 to \$11.86 per square foot of building area.

The appellant's evidence includes copies of the Final Decisions issued by the St. Clair County Board of Review reflecting a total improvement assessment for the two parcels of \$1,165,283 or \$12,013 per apartment or \$31.34 per square foot of building area.

Based on the foregoing evidence and argument as set forth in the brief and appeal petition, the appellant requested reduced improvement assessments for the subject parcels totaling \$904,467 or \$9,324 per apartment unit or \$24.33 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on March 28, 2019.

### **Conclusion of Law**

Based on the evidence presented herein, 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 of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the only evidence of assessment inequity in this record are the three equity comparables submitted by the appellant. The comparables have varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$443,482 to \$1,368,081 or from \$8,870 to \$12,006 per apartment or from \$10.62 to \$11.86 per square foot of building area. The subject's improvement assessment of \$1,165,283 or \$12,013 per apartment or \$31.34 per square foot of building area, falls within the range established by the assessment comparables in the record in terms of total assessment and is nearly identical on a per apartment basis, it is only on a per-square-foot basis that the subject presents a higher improvement assessment than the comparables which the Board finds to be logical given that the subject is newer than the most of the equity comparables presented by the appellant. Based on the evidence in this record, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's improvement assessment 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. 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: December 21, 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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