



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

APPELLANT: SI Properties Group LLC
DOCKET NO.: 19-02105.001-C-2
PARCEL NO.: 10-29.0-302-016

The parties of record before the Property Tax Appeal Board are SI Properties Group LLC, the appellant, by attorney Lisa Ann Johnson, of Smith Amundsen, LLC in St. Louis, and the St. Clair County Board of Review.

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: \$ 37,886
IMPR.: \$205,758
TOTAL: \$243,644

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 2019 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 two multi-family two-story apartment buildings and one building used for garage and storage. The structures are reported to be of masonry and vinyl siding exterior construction that were each approximately 7 years old.¹ The buildings present a total building area of approximately 19,040 square feet and contain a total of 16 two-bedroom and three-bedroom apartments. The parcel contains 42,435 square feet of land area which is located in Mascoutah, Mascoutah Township, St. Clair County.

The appellant marked comparable sales as the basis of the Commercial Appeal petition but provided no recent comparable sales data. In support of the appeal, counsel for the appellant supplied a two-page Statement in Support of Appeal along with the Section V grid analysis of

¹ Given the default of the board of review, all descriptive data is drawn from the appellant's evidence.

the petition setting forth information on three comparables with assessment equity data along with copies of applicable property record cards and various photographs.

The three comparables are located from 10.7 to 16-miles from the subject. No data on the lot sizes of the comparables was presented although the comparables have land assessments ranging from \$10,083 to \$81,316. The comparable parcels are improved with two-story or three-story buildings of frame or frame and masonry exterior construction that range in age from 10 to 19 years old. The comparables consist of one, three and six apartment buildings. There are 9, 72 and 120 one-bedroom to three-bedroom apartments for each comparable. The comparables have improvement assessments ranging from \$113,147 to \$1,096,176 or from \$6,401 to \$15,225 per apartment or from \$6.25 to \$11.81 per square foot of building area.

The appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$354,428 consisting of a land assessment of \$37,886 and an improvement assessment of \$316,542 or \$19,784 per apartment unit or \$16.63 per square foot of building area. Based upon the foregoing evidence, the appellant requested the subject's land assessment be reduced to \$35,477 and the improvement assessment be reduced to \$205,758 or \$12,860 per apartment unit or \$10.81 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on June 3, 2021.

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, on this record and in the absence of any contradictory evidence, that the appellant met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The Board finds the only evidence of assessment equity concerning the improvement to be the appellant's comparables. These comparables had improvement assessments that ranged from \$113,147 to \$1,096,176 or from \$6,401 to \$15,225 per apartment or from \$6.25 to \$11.81 per square foot of building area. The subject's improvement assessment of \$316,542 or \$19,784 per apartment unit or \$16.63 per square foot of building area falls above the range established by the only comparables in this record.

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 section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board has examined the evidence submitted by the appellant and finds that a reduction in the improvement assessment of the subject property commensurate with the appellant's request is warranted.

Finally, the Board finds the appellant failed to establish assessment inequity concerning the subject's land assessment as the appellant's evidence failed to identify the parcel sizes of the comparable properties. Therefore, the Board finds the only land assessment data in the record depicts that the subject has a land assessment of \$37,886 and the comparables have land assessments ranging from \$10,083 to \$81,316. Thus, the Board finds that the subject's total land assessment falls within the range of the only land assessment comparables in this record and thus no reduction in the subject's land assessment has been shown to be 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: February 15, 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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