



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

APPELLANT: Scott Roeber  
DOCKET NO.: 19-09202.001-I-2  
PARCEL NO.: 09-02-265-009-000

The parties of record before the Property Tax Appeal Board are Scott Roeber, the appellant, the Monroe County Board of Review and the 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 **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 96,920  
**IMPR.:** \$643,080  
**TOTAL:** \$740,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Monroe 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 a one-story steel-frame, pre-engineered, fully insulated metal skin industrial building with 88,700 square feet of gross building area.<sup>1</sup> The structure was originally built in 1994, with multiple additions in 2003 and 2006. The building has approximately 13,500 square feet or 15% of finished office space and a warehouse ceiling height of 22 feet. In 2017 solar panels were added to the roof. The property has an 8.9-acre site and is located in Valmeyer, Monroe County.<sup>2</sup>

---

<sup>1</sup> Descriptive data of the subject was drawn from the appellant's evidence. The board of review provided a one-page property record card which depicts dates of construction for the subject and its additions along with the asphalt driveway. No other substantive descriptive data for the property is shown on the property record card.

<sup>2</sup> The appraisal summary letter described the parcel as containing 8.9-acres which is what is depicted on the subject's property record card, although Howard on page 24 of the report stated the parcel contains 8.6-acres of land area. The Board finds the best evidence of parcel size in the record is 8.9-acres of land area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Donna J. Howard, a Certified General Real Estate Appraiser with the MAI designation. The appraisal was prepared for a real estate tax appeal using fee simple rights wherein Howard estimated the subject property had a market value of \$2,220,000 or \$25.03 per square foot of gross building area, including land, as of January 1, 2019.

As part of the appraisal, Howard asserted that the cost approach was not utilized in this report since it is most effective when improvements are new or nearly new. Also, the approach would be more reliable when adequate market data is available regarding land values in the area. (Appraisal, p. 44)

Howard also stated the income capitalization approach is most appropriate when valuing investment type properties. As the subject is an owner-occupied industrial building and since there was insufficient adequate market data in the area of current rental rates for large industrial facilities, Howard opined that the exclusion of this approach has not resulted in a misleading appraisal report. (Appraisal, p. 44)

Commencing on page 35 of the report, Howard performed a sales comparison approach to value analyzing four sales of comparable properties located in Dupo, Carlyle, Effingham and Granite City. The parcels range in size from 6.37 to 12.01-acres of land area and are improved with industrial buildings that range in size from 84,000 to 161,244 square feet of gross building area and have land-to-building ratios ranging from 2.48:1 to 4.41:1. The comparables have office space ranging from 2% to 5% and present ceiling heights ranging from 24 to 38 feet. The comparables sold from June 2014 to March 2018 for prices ranging from \$977,000 to \$6,694,500 or from \$9.68 to \$41.52 per square foot of building area, including land. After applying adjustments to the comparables for differences in location, size, land-to-building ratio, ceiling height, office finish, building construction and/or age/condition when compared to the subject, Howard set forth adjusted sales prices ranging from \$12.01 to \$37.78 per square foot of building area, including land, and selected a unit value of \$25 per square foot of building area, including land, for the subject resulting in an opinion of \$2,220,000, rounded. Howard asserted the comparable sales were somewhat recent for industrial buildings of this size and in the final analysis, sole weight was placed on the results of the sales comparison approach. (Appraisal, p. 44) Based on the foregoing evidence, the appellant requested a reduction reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$845,660. The subject's assessment reflects a market value of \$2,618,142 or \$29.52 per square foot of gross building area, land included, when using the 2019 three year average median level of assessment for Monroe County of 32.30% as determined by the Illinois Department of Revenue.

The board of review submitted a letter as its evidence along with a copy of the subject's property record card. In the letter, the board of review reported that it disputes the appellant's appraisal because Monroe County Board of Review procedural rules require at least two approaches to value be developed. Additionally, the board of review analyzed the comparable sales data

utilized by Howard where the subject has more office space than the comparable properties; although the appraiser adjusted for this difference, the board of review wrote "there is margin for error inherent in this approach." Additional criticisms were set for concerning lack of a time adjustment as to sale #2 which the board of review contends was a dated outlier sale.

In closing and in an effort to stipulate, the board of review proposed to reduce the subject's total assessment to \$792,387 or a market value of \$2,453,211 or \$27.66 per square foot of building area, including land.

The intervening tax district, Southwestern Illinois College, by letter dated February 12, 2021 adopted the board of review's evidence and stated no objection to the proposed assessment reduction offer made by the board of review.

The appellant was informed of the proposed assessment reduction made by the board of review and rejected the offer requesting instead that a decision be issued on the evidence of record. In further rebuttal, the appellant reported the subject property was sold on October 1, 2020 for \$1,700,000 and, while the appellant acknowledges this sale price is not applicable to the pending 2019 tax year appeal, the appellant argued that more weight should be given to the appellant's appraisal report and its value conclusion.

With regard to the local procedural rule in Monroe County that an appraisal shall use at least two approaches to value, the appellant argued the cost approach with 27 years' depreciation would have resulted in a lower valuation. Furthermore, the appellant wrote that Howard has been preparing appraisals since 1998 had never heard of this local procedural rule before the board of review. The appellant also noted other matters related to the recent assessment history of this property and questioned how the assessing officials arrived at prior year's assessments of the property.

In surrebuttal, the board of review responded that the 2020 sale price of the subject is set forth in the transfer declaration on file, but as it is believed the business as a whole was sold "we are not privy to terms of the sale as to what was allocated to the building vs. the business as an on-going concern." Furthermore, the board of review wrote:

The BOR rules state that at least two approaches to value be used in appraisals. This would seem to be a reasonable and prudent rule so that approaches to value are not picked and chosen to arrive at a predetermined conclusion. If the cost approach would have resulted in a lower value for the client, then the appraiser did a disservice to the client. Also, the Appellant mistakenly asserts that the cost approach uses the original cost and depreciates for remaining economic life. In fact, the cost approach begins with the present-day reconstruction value before applying the factor for remaining economic life.

### **Conclusion of Law**

As an initial matter, the Property Tax Appeal Board gives no credence to the argument of the Monroe County Board of Review concerning its local procedural rules and the requirement therein that an appraisal shall include at least two approaches to value. Procedural rules of the

Illinois Property Tax Appeal Board are applicable to appeals before this Board and provide in pertinent part as follows:

Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;

(86 Ill.Admin.Code §1910.65(c)). Therefore, under rules applicable to proceeding before the Property Tax Appeal Board there is no such "minimum two approaches to value" in an appraisal mandate and thus the board of review's argument is immaterial to this appeal before this Board at this time.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the best and only evidence of market value in the record to be the appraisal submitted by the appellant which appeared to present a credible and logical opinion of value based upon the sales comparison approach to value. In contrast, the board of review proposed an assessment reduction for the subject property and set forth criticisms of the appellant's appraisal but provided no other market value data to support the subject's assessment.

The subject's assessment reflects a market value of \$2,618,142 or \$29.52 per square foot of gross building area, land included, which is above the appraised value conclusion in the record of \$2,220,000. In conclusion, the Property Tax Appeal Board finds on this limited record that the subject property is overvalued and a reduction commensurate with the appellant's request 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Scott Roever  
523 South Meyer Ave.  
Valmeyer, IL 62295

COUNTY

Monroe County Board of Review  
Monroe County  
100 South Main Street  
Waterloo, IL 62298

INTERVENOR

Southwestern Illinois College, by attorney:  
Garrett P. Hoerner  
Becker, Paulson, Hoerner & Thompson P.C.  
5111 West Main Street  
Belleville, IL 62226