



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

APPELLANT: The Oaks of Dutch Hollow, LLC  
DOCKET NO.: 19-09546.001-C-2 through 19-09546.002-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Oaks of Dutch Hollow, LLC, the appellant, by attorney Lisa Ann Johnson, of Smith Amundsen, LLC in St. Louis; the St. Clair County Board of Review; and the City of Belleville and Southwestern IL College Dist. #522, intervenors, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-09546.001-C-2	08-06.0-400-097	47,963	440,635	\$488,598
19-09546.002-C-2	08-06.0-400-098	32,483	286,245	\$318,728

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 seven multi-family 2-story and 3-story apartment buildings of wood siding or brick and wood siding exterior construction. The buildings were constructed from 1996 to 1998 and total 70,368 square feet of building area. The buildings contain a total of 77 one-bedroom and two-bedroom apartments. The two parcels consist of a combined site of 4.491 acres of land which is located in Belleville Township, St. Clair County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables presented in two grids. The comparables are located from 1 to 6 miles from the subject property. Comparable #1 is improved with six multi-family 2-story apartment buildings

of brick and frame exterior construction with a total of 86,088 square feet of building area. Comparable #2 is improved with eight multi-family 2-story apartment buildings of brick and frame exterior construction with a total of 99,520 square feet of building area. Comparable #3 is improved with 21 multi-family 2-story or 3-story apartment buildings, two 2-story single-family dwellings, a 1-story office building, and a 2-story commercial building, all of brick and frame exterior construction, with a total of 257,476 square feet of building area. The buildings were constructed from 1975 to 2001, with the oldest buildings constructed in 1975 each having a reported effective age of 1997. The buildings contain 72 to 240 apartments with one to four bedrooms. The comparables have improvement assessments ranging from \$676,834 to \$2,878,470, from \$7.86 to \$11.18 per square foot of building area, or from \$9,400.47 to \$11,993.63 per apartment unit.

The appellant submitted a brief contending that comparables #2 and #3 have more updates and amenities than the subject.

The appellant also disclosed in the appeal petition that the subject two parcels have a combined total assessment of \$1,000,456 and a combined total improvement assessment of \$918,010, which is \$13.05 per square foot of building area or \$11,922.21 per apartment unit. The appellant requested a reduction in the subject's combined total improvement assessment to \$633,330, which is \$9.00 per square foot of building area, or \$8,225.06 per apartment unit.

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 in default by a letter dated May 26, 2022.

Both intervening tax districts submitted letters adopting the evidence presented by the board of review and/or other intervening tax districts.

### **Conclusion of Law**

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

The Board finds the only evidence of assessment equity to be the appellant's comparables. The Board gives less weight to the appellant's comparable #3, which is dissimilar to the subject in number of buildings, total building size, and number of apartments.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, which are relatively similar to the subject in number of buildings, total building size, and number of apartments. These most similar comparables have improvement assessments of \$676,834 and \$830,807, \$7.86 and \$8.35 per square foot of building area, or \$9,400.47 and

\$9,440.99 per apartment unit, respectively. The subject's combined total improvement assessment of \$918,010, which is \$13.05 per square foot of building area or \$11,922.21 per apartment unit, falls above the range established by the best 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). On this limited record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment should be reduced due to lack of assessment uniformity.

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: October 18, 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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