



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

APPELLANT: St. Clair 716 Land Trust
DOCKET NO.: 20-06892.001-R-1
PARCEL NO.: 08-29.0-202-026

The parties of record before the Property Tax Appeal Board are St. Clair 716 Land Trust, the appellant; 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: \$1,885
IMPR.: \$2,806
TOTAL: \$4,691

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 2020 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 mobile home with 1,280 square feet of living area. The dwelling was manufactured in 1995 and has central air conditioning and two bathrooms. The subject property has a 9,781 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The appellant contends assessment inequity with respect to the land assessment and overvaluation with respect to the mobile home. With respect to the land assessment inequity argument, the appellant submitted information on three comparables with sites of 6,500 or 23,519 square feet of land area and land assessments ranging from \$978 to \$4,698 or from \$0.1505 to \$0.1998 per square foot of land area. Based on this information, the appellant requested the subject's land assessment be reduced to \$1,616 or \$0.17 per square foot of land area.

With respect to the value of the mobile home, the appellant provided an estimate of value dated October 25, 2018, using the NADAguides.com Value Report. The report identified the dwelling as being manufactured in 1995 by Belmont Homes, Inc. and measuring 16' x 80' or 1,280 square feet of living area. The NADA Value Report, given a fair condition rating of the subject, provided an adjusted value of the mobile home of \$5,934.74. The total value estimated for fixtures and accessories of the dwelling was reported to be \$2,483.88, thus, resulting in a total adjusted retail value of the subject dwelling of \$8,418.62. The appellant requested the improvement value be reduced to \$2,806 to reflect the value of the subject as determined in the NADA Value Report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,836. The subject property has a land value of \$1,943 or \$0.20 per square foot of land area. The subject property has an improvement assessment of \$2,893, reflecting a value of \$8,680 when applying the statutory level of assessment of 33.33%. The board of review indicated it was willing to stipulate to a land assessment of \$1,885 and an improvement assessment of \$2,806 for a total revised assessment of \$4,691. The board of review provided no other evidence or documentation.

In rebuttal, the appellant agreed with the board of review's stipulated improvement assessment of \$2,806 but contended that its proposed land assessment of \$1,885 was "higher than before my appeal" and that evidence submitted supported a reduced land assessment. The appellant reaffirmed the total assessment request of \$4,422 with a land assessment of \$1,616 and improvement assessment of \$2,806.

Conclusion of Law

The taxpayer contends in part assessment inequity with respect to the land assessment as a 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 evidence in the record supports a reduction in the subject's land assessment.

The Board finds the only evidence of assessment equity to be the comparables submitted by the appellant. The appellant's land comparables have per square foot land assessments ranging from \$0.1505 to \$0.1998 per square foot of land area. The subject has a land assessment of \$1,943 or \$0.20 per square foot of land area falls slightly above the range established by the only land comparables in this record. However, the board of review's proposed land assessment of \$1,885 or \$0.1947 per square foot of land area falls within the range established by the only land comparables in the record. Based on this record the Board finds a reduction in the subject's land assessment, commensurate with the proposed board of review reduction is justified.

The appellant also argued overvaluation with respect to the mobile home. 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 evidence in the record supports a reduction in the subject's improvement assessment.

The record in this appeal contains documentation submitted by the board of review and appellant indicating agreement with the assessment conclusion contained in the appellant's documentation with respect to the value of the mobile home. After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that the assessment conclusion documented by the appellant and the proposed stipulation by the board of review with respect to the value of the mobile home is correct and that a reduction in the assessed valuation of the mobile home is appropriate.

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

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: January 17, 2023



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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