



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

APPELLANT: SI Properties Group, LLC  
DOCKET NO.: 20-06977.001-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:** \$38,799  
**IMPR.:** \$213,058  
**TOTAL:** \$251,857

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 two multi-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 are each approximately 8 years old. The buildings have a total building area of approximately 19,040 square feet with a total of 16 two-bedroom and three-bedroom apartment units. The subject property has a 42,435 square foot site and is located in Mascoutah, Mascoutah Township, St. Clair County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables, together with photographs and property record cards for the subject and these comparables. The comparables are located from 10.7 to 16 miles from the subject property in Fairview Heights, Shiloh, and Belleville. The comparables are improved with one to six

multi-story apartment buildings of wood siding or brick and wood siding exterior construction that range from 11 to 20 years old. The comparables each have a total building size ranging from 11,520 to 122,748 square feet of building area with 9 to 120 one-bedroom, two-bedroom, and three-bedroom apartment units. The comparables have improvement assessments ranging from \$166,253 to \$1,169,512, or from \$6.54 to \$14.43 per square foot of building area, or from \$6,693.41 to \$18,472.56 per apartment unit. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$362,970. The subject property has an improvement assessment of \$324,171, or \$17.03 per square foot of building area, or \$20,260.69 per apartment unit.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables, together with photographs and property record cards for the subject and these comparables. The board of review provided sales data rather than assessment data for these comparables, which is not responsive to the appellant's assessment inequity argument, and thus, the Board shall not consider these comparables further. The board of review requested the subject's improvement assessment be sustained.

### **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 in this record to be the three comparables presented by the appellant. These comparables have improvement assessments ranging from \$166,253 to \$1,169,512, or from \$6.54 to \$14.43 per square foot of building area, or from \$6,693.41 to \$18,472.56 per apartment unit. The subject's improvement assessment of \$324,171, or \$17.03 per square foot of building area, or \$20,260.69 per apartment unit falls within the range established by the comparables in terms of total improvement assessment but falls above the range on a per square foot and per apartment unit basis. Based on this limited record and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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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