



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

APPELLANT: Locust Hills Village LLC
DOCKET NO.: 21-06508.001-C-3
PARCEL NO.: 04-24.0-200-034

The parties of record before the Property Tax Appeal Board are Locust Hills Village 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: \$27,761
IMPR.: \$1,660,556
TOTAL: \$1,688,317

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) challenging the assessment for the 2021 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of nine multi-story apartment buildings of frame exterior construction ranging in size from 9,408 to 10,304 square feet of building area and a clubhouse building with 3,519 square feet of building area, with a total combined building area reported to be approximately 120,687 square feet. The buildings range in age from 8 to 32 years old. The property has a total of 120 two-bedroom apartment units and an inground swimming pool. The property is located in Lebanon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 13 to 16 miles from the subject. The comparables are improved with six to eight multi-story apartment buildings having a total combined building size ranging from

86,088 to 141,967 square feet of building area. The buildings range in age from 17 to 33 years old. Two comparables have either 72 or 88 two-bedroom apartment units and one comparable has “approximately” 120 apartment units ranging from one-bedroom to three-bedroom units. Comparable #1 has a 3,145 square foot clubhouse and an inground swimming pool.¹ Comparable #2 also has an inground swimming pool. The comparables have improvement assessments ranging from \$833,407 to \$1,387,175, or from \$9.68 to \$11.67 per square foot of building area, or from \$11,560 to \$13,193 per apartment unit.

The appellant submitted a brief asserting that the subject’s apartments are primarily rented to McKendree University students and provide most of the need for the city’s apartment dwellings. The appellant argued the comparables are similar to the subject in location and age, although comparable #1 is newer and has more features and amenities than the subject.

Based on this evidence the appellant requested a reduction in the subject’s improvement assessment to \$1,251,926, or \$10.37 per square foot of building area, or \$10,433 per apartment unit, for a total reduced assessment of \$1,280,267.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$1,723,603. The subject property has an equalized improvement assessment of \$1,695,262, or \$14.03 per square foot of building area, or \$14,127 per apartment unit.

The board of review offered a reduction in the subject’s improvement assessment to the pre-equalized assessment of \$1,660,556, for a total reduced assessment of \$1,688,317, which reflects the subject’s assessment for the 2021 tax year without the equalization factor of 1.0209.

By letter dated August 30, 2022, the appellant rejected the board of review’s offer.

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 record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

¹ Additional details regarding the comparables are found in their property record cards presented by the appellant.

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Board finds a reduction in the assessment of the subject property is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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:

April 18, 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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