



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

APPELLANT: The Meadows at Shadow Ridge, LLC
DOCKET NO.: 21-06559.001-C-3 through 21-06559.002-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Meadows at Shadow Ridge, 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 **No Change** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-06559.001-C-3	08-15.0-309-036	21,797	349,293	\$371,090
21-06559.002-C-3	08-15.0-309-037	55,841	889,057	\$944,898

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from notices of equalization issued by 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 2021 tax year. 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 eight 2-story and 3-story apartment buildings of wood/brick exterior construction with a combined total of approximately 56,574 square feet of total building area.¹ The buildings were constructed from 1999 to 2009 and are approximately 12 to 22 years old. Each building features a basement and central air conditioning. One building has a 1,636 square foot garage. The property is reported to have a total of 97 2-bedroom apartments, a club house and an inground swimming pool. The property is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three

¹ The Board has accepted the total building sizes set forth by the appellant in the appeal petition.

equity comparables located from 1.0 to 4.8 miles from the subject. The comparables are improved with one to eight 2-story or 3-story apartment buildings of wood/brick exterior construction ranging in total building size from 86,088 to 99,520 square feet of building area. The buildings range in age from 12 to 33 years old. The comparables have 72 or 88 1-bedroom and/or 2-bedroom apartments. Comparables #2 and #3 each have an inground swimming pool and comparable #3 has a club house. The comparables have improvement assessments ranging from \$833,407 to \$1,218,048 or from \$9.68 to \$13.12 per square foot of building area, or from \$11,575 to \$16,917 per apartment.

The appellant submitted a brief contending that the appellant's comparable #1 is similar to the subject in age, construction, features, and location; the appellant's comparable #2 has more amenities and updates than the subject and has a remodeled inground swimming pool; and the appellant's comparable #3 has more amenities than the subject including an inground swimming pool, a club house, dog park, playground, fitness center, library, lake, and garages.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined equalized assessment for the subject of \$1,315,988. The subject property has a combined equalized improvement assessment of \$1,238,350, or \$12.36 per square foot of building area, or \$12,766 per apartment. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of notices of an equalization factor of 1.0442 for Belleville Township which increased the subject's total assessment. The board of review offered to remove the equalization factor and to stipulate to a combined assessment of \$1,260,283.

The appellant did not accept the board of review's offer to reduce the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, 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 notices 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:

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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The Board finds the only evidence of assessment equity to be the comparables presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property. These comparables are relatively similar to the subject in building size, number of apartments, location, and some features, although these comparables have varying degrees of similarity to the subject in building age and amenities, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$833,407 to \$1,218,048 or from \$9.68 to \$13.12 per square foot of building area, or from \$11,575 to \$16,917 per apartment. The subject's combined equalized improvement assessment of \$1,238,350, or \$12.36 per square foot of building area, or \$12,766 per apartment, falls within the range established by the only comparables in this record. Based on this evidence and after considering appropriate adjustments to the only comparables presented by the appellant for differences from the subject, the Board finds a reduction in the subject's improvement assessment is not 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:

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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