



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

APPELLANT: Global Dreambuilders Land Trust 718/BCD Trust #718
DOCKET NO.: 22-02830.001-R-1
PARCEL NO.: 08-29.0-202-022

The parties of record before the Property Tax Appeal Board are Global Dreambuilders Land Trust 718/BCD Trust #718, 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: \$1,923
IMPR.: \$2,739
TOTAL: \$4,662

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2022 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 14 foot by 65 foot mobile home with 910 square feet of living area. The dwelling was manufactured in 1977 and has central air conditioning. The property has a 11,520 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four equity comparables located within 2 blocks from the subject. The parcels range in size from 9,000 to 15,900 square feet of land area, one of which is vacant land and three of which are improved with a mobile home ranging in size from 660 to 1,054 square feet of living area and manufactured from 1966 to 1985. The comparables have land assessments ranging from \$52 to \$2,129 or from \$0.0034 to \$0.2091 per square foot of land area and comparables #2 and #4 have improvement assessments of \$52 and \$3,013 or \$0.08 and \$2.87 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an estimate of value dated October 15, 2018 using the NADAguides.com Value Report. The report identified the dwelling as being manufactured in 1995 by Redman, measuring 14 feet by 70 feet of living area, and being in fair condition. The Value Report estimated a value of \$4,855.20 plus fixtures and accessories valued at \$3,359.32, resulting in a total adjusted retail value of \$8,214.52 for the subject.

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 equalized assessment for the subject of \$6,149. The subject's assessment reflects a market value of \$18,449 or \$20.27 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ The subject has an equalized land assessment of \$3,083 or \$0.27 per square foot of land area and has an equalized improvement assessment of \$3,066 or \$3.37 per square foot of living area. The board of review offered to remove the equalization factor of 1.0771 and to stipulate to an assessment of \$5,896.

In written rebuttal, the appellant rejected the board of review's offer. The appellant reiterated that the subject is overvalued and inequitably assessed.

Conclusion of Law

The appellant contends in part 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).

With regard to land assessment equity, the Board finds the only evidence of land assessment equity to be the four comparables presented by the appellant, which are relatively similar to the subject in site size and location and have land assessments ranging from \$52 to \$2,129 or from \$0.0034 to \$0.2091 per square foot of land area. The subject has a land assessment of \$3,083 or \$0.27 per square foot of land area, which falls above the comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment commensurate with the appellant's request is warranted.

With regard to improvement assessment equity, the Board finds the only evidence of improvement assessment equity to be the appellant's comparables #2 and #4, which are similar

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

to the subject in location, but have varying degrees of similarity to the subject in dwelling size and age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two comparables have improvement assessments of \$52 and \$3,013 or \$0.08 and \$2.87 per square foot of living area. The subject has an improvement assessment of \$3,066 or \$3.37 per square foot of living area, which falls above the comparables in this record. Based on this evidence, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 only evidence of market value to be the Value Report presented by the appellant. The Board gave little weight to this evidence as it states a value conclusion as of October 15, 2018, which is too remote from the January 1, 2022 assessment date to be indicative of market value as of that date. Based on this evidence, the Board finds the subject's assessment as reduced herein is correct and no further reduction in the subject's assessment for overvaluation 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: January 16, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Global Dreambuilders Land Trust 718/BCD Trust #718
5720 N. Belt West
Suite 20-16A
Belleville, IL 62226

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220