



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

APPELLANT: Locust Hills Village LLC
DOCKET NO.: 22-03203.001-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 Amundsen Davis, 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:

LAND: \$28,249
IMPR.: \$1,709,782
TOTAL: \$1,738,031

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice 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 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 ten 2.5-story or 3-story apartment buildings of brick, stucco, and wood siding exterior construction with a total combined 120,687 square feet of gross building area. The buildings range in age from 11 to 35 years old and have a total of 140 2-bedroom/2-bathroom apartment units. The property has an 8.046 acre site and is located in Lebanon, O'Fallon Township, St Clair County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 8.9 to 12.7 miles from the subject in Lebanon, Fairview Heights, and Belleville. The comparables are improved with five to eight 2-story or 3-story apartment buildings of wood siding, brick and wood siding, or wood siding and stone exterior construction ranging in total combined size from 80,014 to 141,967 square feet of gross building area. The

buildings range in age from 9 to 57 years old and feature from 72 to 120 1-bedroom, 2-bedroom, and/or 3-bedroom apartment units. The comparables have improvement assessments ranging from \$749,056 to \$1,461,525 or from \$9.36 to \$12.62 per square foot of gross building area.

The appellant also submitted a copy of a notice of equalization issued by the board of review disclosing the subject property had a total equalized assessment of \$1,738,031. The subject has an equalized improvement assessment of \$1,709,782 or \$14.17 per square foot of gross building area. The notice of equalization factor indicates an equalization factor of 0.9968 was applied to non-farm properties in O'Fallon Township which decreased the subject's total assessment from \$1,743,611 to \$1,738,031.

The appellant submitted a brief contending that the subject is primarily leased to McKendree University students and has a clubhouse and a swimming pool. The appellant asserted comparables #1 and #2 are newer properties than the subject with more amenities than the subject and comparables #1, #2, and #3 are closer to stopping, dining, and entertainment than the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on July 27, 2023.

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).

As an initial matter, the record indicates that the appellant appealed the subject's 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:

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 an increase in the assessment caused by the application of the equalization factor.

Based on a review of the evidence contained in the record, the Board finds the township equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. Based on this record, the Board finds it has no authority to further reduce the assessment of the subject property beyond the 2022 equalized assessment as established by the board of review and a reduction in the subject's 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: June 18, 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

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