



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

APPELLANT: The Oaks of Dutch Hollow, LLC
DOCKET NO.: 22-03206.001-C-3 through 22-03206.002-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Oaks of Dutch Hollow, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-03206.001-C-3	08-06.0-400-097	52,166	577,585	\$629,751
22-03206.002-C-3	08-06.0-400-098	35,332	407,467	\$442,799

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 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 four 2-story to 3-story apartment buildings of wood siding and brick exterior construction with a combined 41,184 square feet of gross building area. The buildings are approximately 26 or 27 years old and have 42 1-bedroom and 2-bedroom apartment units. The property has a 2.86 acre site and is located in Belleville, Belleville 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 0.5 of a mile to 3.7 miles from the subject. The comparables are improved with five to eight 2-story to 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 have 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 copies of notices of equalization issued by the board of review disclosing the subject property had a total combined equalized assessment of \$1,152,964. The subject has a combined equalized improvement assessment of \$1,065,466 or \$25.87 per square foot of gross building area. The notices of equalization indicate an equalization factor of 1.0817 was applied to non-farm properties in Belleville Township which increased the subject's total assessment from \$1,065,881 to \$1,152,964.

The appellant submitted a brief contending that the subject lacks amenities. The appellant asserted comparables #2, #3, and #4 have more amenities than the subject, are newer properties, and/or have better locations 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.

The record contains four equity comparables presented by the appellant for the Board's consideration, which have a substantially larger total building size, building count, and number of apartment units than the subject. Nonetheless, the Board gives less weight to comparables #1 and #2, which are less similar to the subject in age. The Board finds the best evidence of assessment equity to be comparables #3 and #4 which are similar to the subject in age and location. These two comparables have improvement assessments of \$901,496 and \$1,255,879 or \$10.47 and \$12.42 per square foot of gross building area, respectively. The subject's improvement assessment of \$1,065,466 or \$25.87 per square foot of gross building area is bracketed by the best comparables in terms of total improvement assessment and is above the best comparables on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's improvement assessment is warranted, 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: 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

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

APPELLANT

The Oaks of Dutch Hollow, LLC, by attorney:
Lisa Ann Johnson
Amundsen Davis, LLC
120 South Central Avenue
Suite 700
St. Louis, MO 63105

COUNTY

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