



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

APPELLANT: Brad Barkau  
DOCKET NO.: 22-03256.001-C-2  
PARCEL NO.: 10-13.0-206-010

The parties of record before the Property Tax Appeal Board are Brad Barkau, the appellant, by attorney Mary T. Nicolau, of Fox Rothschild LLP in Chicago; 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:** \$27,297  
**IMPR.:** \$116,763  
**TOTAL:** \$144,060

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 16-160 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 a 1-story commercial building with 8,800 square feet of gross building area. The building was constructed in 2000 and has central air conditioning. The property is located in New Baden, Mascoutah Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in Belleville, Carlyle, Glen Carbon, and New Athens. The parcels range in size from 22,651 to 56,628 square feet of land area and are improved with commercial buildings ranging in size from 4,192 to 8,744 square feet of gross building area.<sup>1</sup> The buildings were constructed from 1956 to 2007. Four comparables

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<sup>1</sup> The parties differ regarding the building size of comparable #1. The Board finds the best evidence of its building size is found in its property record card presented by the board of review, which discloses a 4,192 square foot building and was not refuted by the appellant.

are single-tenant buildings, two of which sold subject to Dollar General leases and two of which sold subject to other tenant leases. One comparable is a 2-tenant building that sold subject to two leases. The comparables sold from January 2019 to September 2020 for prices ranging from \$100,000 to \$557,000 or from \$20.00 to \$63.70 per square foot of gross building area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$144,060 which would reflect a market value of \$432,223 or \$49.12 per square foot of gross building area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$223,927. The subject's assessment reflects a market value of \$671,244 or \$76.28 per square foot of gross building area, land included, when using the 2022 three year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue.

The board of review contended two of the appellant's comparables are located in different counties and one comparable is located in a different township than the subject. The board of review also argued the appellant's comparable #4 is vacant land and presented a property record card for this property, which describes unimproved land but contains photographs of a building. This property record card indicates a land value only for 2022 of \$17,210, a value for 2021 of \$15,909 and a value for 2020 of \$15,237.

In support of its contention of the correct assessment the board of review submitted property record cards with information on three comparables located in St. Clair County, one of which sold in May 2013 and one of which sold in January 2017. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the board of review's comparables were not presented on the Property Tax Appeal Board's prescribed forms as required by Section 1910.80 of the rules of the Board. The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors, and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the rules of the Board whether a party is filing by paper or through the e-filing portal. Any party not complying with Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, the property record cards containing information on three comparable properties submitted by the board of review is given no weight.

The Board finds the only evidence of market value to be appellant's comparables. The Board gives less weight to the appellant's comparable #4, which appears to have been demolished after its 2020 sale, and to the appellant's comparable #1, which is a substantially smaller building than the subject. The Board finds the appellant's comparables #2, #3 and #5 are more similar to the subject in building size and sold for prices ranging from \$165,000 to \$557,000 or from \$20.77 to \$63.70 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$671,244 or \$76.28 per square foot of gross building area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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:

May 21, 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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