



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

APPELLANT: Dale & Lisa Wehmeyer
DOCKET NO.: 22-03725.001-C-3 through 22-03725.002-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dale & Lisa Wehmeyer, the appellants; 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
22-03725.001-C-3	15-03.0-100-013	15,135	653,069	\$668,204
22-03725.002-C-3	10-34.0-300-017	20,028	346,973	\$367,001

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from decisions 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.¹ 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 two parcels improved with a 74,871 square foot industrial building built in 2008 with a 19 foot ceiling height, a 41,250 square foot pre-engineered building built in 2018 with a 16 foot eave height, an 1,800 square foot office building built in 2008, a 12,789 square foot industrial building built in 1995 with a 19 foot ceiling height, totaling 130,710 square feet of gross building area.² The subject also has eight grain bins, elevator legs, and a scale. The property is located in Mascoutah, Mascoutah and Engelmann Townships, St. Clair County.

¹ By ruling letter dated January 18, 2024, the Board allowed the appellants' late filed appeal based on the evidence and arguments in the record.

² The parties differ regarding the subject's improvements and their features. The Board finds the best evidence of the improvements and features is found in the subject's property record cards which contain sketches with measurements of the improvements and include both parcels, whereas the appraiser omitted one of the subject's parcels and the report contains no measurements of the improvements.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a restricted appraisal report estimating the value of parcel 15-03.0-100-013 only, one of the subject's two parcels. The report was prepared by Erik J. Lekberg, a certified general real estate appraiser, for Busey Bank for underwriting a loan and Lekberg stated in the report that it may not be used for any other purpose. Lekberg described the subject as having 1,800 square feet or 2.1% of office area that is air-conditioned.

Under the sales comparison approach, the appraiser examined five comparable sales located in Mt. Vernon, Red Bud, Wood River, Highland, and Millstadt. The comparables are improved with industrial buildings ranging in size from 10,752 to 96,600 square feet of gross building area and were built from 1980 to 2007. The comparables feature 8 to 28 feet ceiling heights and from 1.9% to 38.2% air conditioned office area. The comparables sold from October 2019 to May 2022 for prices ranging from \$180,000 to \$1,967,500 or from \$16.74 to \$22.47 per square foot of gross building area, including land. Lekberg made adjustments to the comparables for market conditions and for differences from the subject to conclude a market value for one of the subject's two parcels of \$1,650,000 as of September 17, 2022.

The appellants submitted copies of the board of review's final decisions for the subject's two parcels, indicating an equalized assessment for parcel 15-03.0-100-013 of \$691,022 with an equalization factor of 1.0294 for Englemann Township and an equalized assessment for parcel 10-34.0-300-017 of \$367,001 with an equalization factor of 1.0325 for Mascoutah Township.

Based on this evidence, the appellants requested a reduction in both subject parcels' assessments to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessments for the subject's two parcels as equalized. The subject's total combined equalized assessment of \$1,058,023 reflects a market value of \$3,171,532 or \$24.26 per square foot of gross building area,³ 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. In support of its contention of the correct assessment the board of review submitted the subject's property record cards for the 2022 and 2023 tax years and photographs of the subject property. The property record cards for the 2023 tax year indicate an adjustment to the value of the 41,250 square foot building for a lack of heating in this structure.

Based on this evidence, the board of review offered to stipulate to a reduced assessment for as to parcel 15-03.0-100-013 and requested the assessment for parcel 10-34.0-300-017 be sustained.

In written rebuttal, the appellants argued the majority of the subject buildings are incorrectly described in the property record cards as heated and the subject's parking lot and driveway are rock. The appellants submitted copies of the subject's property record cards with notes identifying items that the appellants contended are overvalued. The appellants rejected the stipulation offered by the board of review as to parcel 15-03.0-100-013.

³ Based on a total combined building size of 130,710 square feet as depicted in the subject's property record cards.

Conclusion of Law

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

As an initial matter, the Board gave no weight to the appellants' contention that the majority of the subject's buildings are unheated as the appellants did not submit any evidence to support this contention made in rebuttal, although it appears the board of review agreed the 41,250 square foot building is unheated and made an adjustment for the 2023 tax year, which is being reflected in this decision. The appellants' restricted appraisal report contains information regarding the subject's air conditioning amenity in the office area, but does not describe heating in any of the subject's buildings.

The Board also gave no weight to the value conclusion contained in the appellants' restricted appraisal report. This report is restricted to its loan underwriting purpose and may not be used for any other purpose, such as a property tax appeal. Furthermore, the report states a value conclusion as of September 17, 2022, rather than the assessment date of January 1, 2022, and values only one of the subject's two parcels, omitting numerous improvements. For these reasons, the Board finds the restricted appraisal report states a less credible and/or reliable opinion of value as of the assessment date even as to only one of the two parcels on appeal.

However, the Board will consider the raw sales data for the five comparable sales presented in the restricted appraisal report. The Board finds the best evidence of market value to be appraisal sales #1 and #2, which sold proximate in time to the assessment date and are more similar to the subject in building size. These comparables lack the additional improvements the subject has, such as grain bins, and each has a smaller total building size than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Furthermore, one comparable is older than the subject but has a greater percentage of office area than the subject, suggesting further adjustments to this comparable would be needed to make it more equivalent to the subject. The Board gave less weight to the appraisal sales #3, #4, and #5, which are significantly smaller buildings than the subject. Appraisal sales #1 and #2 sold for prices of \$1,967,500 and \$1,900,000 or \$21.17 and \$19.67 per square foot of gross building area, including land, respectively. The subject's assessment reflects a market value of \$3,171,532 or \$24.26 per square foot of gross building area, land included, which falls above the best two comparable sales in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as total building size, age, and additional improvements. Based on this record, the Board finds a reduction in the subject's assessment of parcel 15-03.0-100-013 is warranted given the board of review agreed to correct the assessment of this parcel to reflect the improper inclusion of heat in one structure. Therefore, the Board finds a reduction in the assessment of parcel 15-03.0-100-013 as proposed by the board of review is appropriate but that no change in the assessment of parcel 10-34.0-300-017 is warranted on this record.

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

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: _____

July 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

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