



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

APPELLANT: Century Development, LLC
DOCKET NO.: 23-04288.001-C-3
PARCEL NO.: 04-30.0-115-023

The parties of record before the Property Tax Appeal Board are Century Development, LLC, the appellant, by attorney Lisa Ann Johnson, of Amundsen Davis, LLC in St. Louis; 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: \$123,885
IMPR.: \$924,065
TOTAL: \$1,047,950

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 2023 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 seven-building apartment complex with two-story or three-story buildings of frame and brick exterior construction containing 75,743 square feet of gross building area. The buildings range in age from 17 to 26 years old. Features of the buildings include unfinished basements, central air conditioning, and an inground swimming pool. The property has a 6.48 acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables consist of three-building to eight-building apartment complexes with two-story or three-story buildings of wood siding or brick and wood siding exterior construction ranging in size from 92,808 to 141,967 square feet of gross building area. The buildings are 13 to 33 years old. In a brief, the appellant described the features and amenities of

the comparables. Comparable #1 has a clubhouse, office, movie room, fitness center, inground swimming pool, garages, and a park view. Comparable #2 has an inground swimming pool and is described as having a resurfaced parking lot, newer landscaping, and newer rooves. Comparable #3 has an inground swimming pool, clubhouse, dog park, fitness center, library, and garages. The comparables have improvement assessments ranging from \$1,255,879 to \$1,461,525 or from \$10.29 to \$13.69 per square foot of gross building area. The appellant argued that the comparables have been more recently updated and include more features and amenities than the subject. Based on this evidence, the appellant requested a reduced improvement assessment of \$924,065 or \$12.20 per square foot of gross building area.

The appellant submitted a copy of the board of review final decision for the subject which disclosed the total assessment for the subject of \$1,560,935. The subject property has an improvement assessment of \$1,437,050 or \$18.97 per square foot of gross building area.

The board of review submitted its “Board of Review Notes on Appeal,” in which it offered to stipulate to the removal of the equalization factor. The board of review also submitted a copy of the subject’s property record.

Conclusion of Law

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

The Board finds the only evidence of assessment equity to be the comparables submitted by the appellant. These comparables have improvement assessments that range from \$1,255,879 to \$1,461,525 or from \$10.29 to \$13.69 per square foot of gross building area. The subject's improvement assessment of \$1,437,050 or \$18.97 per square foot of gross building area is within the range established by the best comparables in this record overall and above the range on a per-square-foot basis. Based on this record and after considering 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 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: _____

January 21, 2025



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

Century Development, 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