



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

APPELLANT: Oblates Shrines & Renewal Ctr Inc Provincial Treasurer
DOCKET NO.: 23-04557.001-C-2
PARCEL NO.: 07-03.0-300-007

The parties of record before the Property Tax Appeal Board are Oblates Shrines & Renewal Ctr Inc Provincial Treasurer, the appellant, by attorney S. Jay Dobbs, of McCarthy, Leonard & Kaemmerer, L.C. in Town & Country; 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: \$262,810
IMPR.: \$560,115
TOTAL: \$822,925

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 1-story commercial building previously operated as a brewery, restaurant and event space with concrete board exterior walls and block trim that has 25,203 square feet of gross building area.¹ The building was constructed in 2018 and is approximately 5 years old. The building was specifically designed to replicate the original Hofbräuhaus in Europe and includes specialty interior elements such as arched ceilings, extensive wood paneling, moldings, wall sconces and specially designed light fixtures. The building includes a large open seating area filled with wood bench style tables, bar area, dining room, brewery, large kitchen and two sets of restrooms. There is also a 1,200 square foot mezzanine over the kitchen area. The building has central air conditioning and forced air heat throughout. Exterior amenities include a 4,000 square foot patio and a concrete parking lot with 367 striped spaces a

¹ The Board finds the best description of the subject's building area was found in the appraisal which presented an architectural drawing of the subject improvement.

basement. The property has a total site size of 26.26-acres and is located in Bellville, Stookey Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,000,000 as of January 1, 2023. The appraisal was prepared by Joe Camerer, a Certified General Real Estate Appraiser for ad valorem tax purposes.

As part of the property description, the appraiser opines 10.70-acres of the subject site is utilized by the existing improvements and that the remaining 15.56-acres are excess land.

In estimating the market value of the subject property, the appraiser developed the cost and sales comparison approaches to value.

In developing the cost approach to value, the appraiser utilized four comparable land sales and opined the subject's site had a value of \$30,000 per acre or \$787,800. The appraiser utilized Marshall and Swift cost service to determine the total replacement cost of the subject improvements, assuming a Good quality, Class C Banquet Hall, arriving at a per square foot cost of \$199.00 or \$5,015,397 for the 1st floor area. The appraiser opined a cost value of \$40,000 for the mezzanine area above the kitchen for a total base building cost of \$5,055,397. This base cost was adjusted for height, perimeter and economic cost factors resulting in a total adjusted cost of the subject building of \$5,655,438. The appraiser added \$759,690 for the cost of the concrete parking lot and \$150,000 for estimated cost of landscaping, signage and outdoor patio arriving at a total replacement cost for the subject's improvements of \$6,565,128.

The appraiser estimated total depreciation for the subject of \$5,416,187 from physical, functional and external sources. Physical depreciation, based on the age/life method totaled \$722,165 or 11%. As part of the subject's functional depreciation, the appraiser estimated a per acre value for the 15.56-acres of excess land at approximately \$20,000 or \$311,800. External depreciation was associated with subject's excessive building size and "poor location," "effectively in the middle of no where (sic) for restaurant users" and totaled \$4,382,222. Given replacement cost new of \$6,565,128 and total accrued depreciation of \$5,416,187 the appraiser arrived at a depreciated value of the improvements totaling \$1,148,941. Adding the land value of \$790,000 to this total results in an indicated market value for the subject, under the cost approach, of \$1,940,000, rounded.

For the sales comparison approach, the appraiser selected four comparable sales and one active listing. The properties are located Bellville, Maryville, Collinsville and Waterloo, Illinois. The comparables have sites that range in size from 1.27 to 48.98 acres of land area and are improved with 1-story or part 1-story/part 2-story buildings that were built from 1975 to 2017 years old, where the oldest building was gutted and renovated in 2017. The buildings range in size from 8,000 to 36,013 square feet of building area and range in condition from avg/fair to very good. Four of the comparables sold from October 2019 to February 2022 for prices of \$842,000 to \$1,500,000 or from \$45.52 to \$121.29 per square foot of building area, land included. Comparable #5 had a list price of \$2,500,000 or \$69.42 per square foot of building area, land included.

The appraiser adjusted the comparables for differences with the subject arriving at adjusted sale prices per square foot of the comparables ranging from \$65.10 to \$79.19 and an opinion of market value for the subject under the comparable sales approach of \$79.00 per square foot or \$2,000,000, rounded.

In reconciling the two approaches to value, the appraiser placed all weight on the sales comparison approach which he stated was a more reliable indication of market value, concluding an estimated opinion of market value for the subject of \$2,000,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$985,0000 which reflects a market value for the subject property of \$2,955,296 or \$117.26 per square foot of building area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,153,230. The subject's assessment reflects a market value of \$3,456,924 or \$137.16 per square foot of building area, land included, when using the 2023 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's Notes included comments stating the "St. Clair County Board of Review feels the value is fair." The board of review argued the permits to construct the subject new totaled \$4,170,000 and that the land has a value of \$478,195. Combined, the land plus cost to construct the subject new totals \$4,648,195 which the County argues is higher than the subject's market value based on its 2023 assessment.

In support of its contention of the correct assessment the board of review submitted the subject's property record card which disclosed a permit amount of \$4,170,000 issued in 2016. The board of review did not critique the appellant's appraisal or submit any market value information to support the subject's market value based on its assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The appellant submitted an appraisal while the board of review submitted the subject's property record card containing permit information associated with the construction of the subject's improvements for the Board's consideration.

The Board finds the only evidence of market value in the record to be the opinion of value for the subject property as developed by the appraiser. The appraisal included sufficient details and explanation of the two approaches to value and rationale for the final reconciled opinion of value for the subject of \$2,000,000. The Board finds the board of review did not critique or challenge

the appellant's appraisal and simply stated they felt the subject's assessment was fair without any market value support.

The Board further finds the appraiser characterized 15.56-acres of the subject site as excess land but failed to properly determine the highest and best use of this portion of the subject site. The Board notes *The Dictionary of Real Estate Appraisal, Fifth Edition* defines excess land as "Land that is not needed to serve or support the existing improvement. The highest and best use of the excess land may or may not be the same as the highest and best use of the improved parcel. Excess land may have the potential to be sold separately and is valued separately." Given the fact that excess land can be sold separately, a separate analysis to determine the value of this portion of the subject site should have been completed. Instead, the appraiser treated these 15.56-acres as surplus land, opining a diminished per acre value. In the appraiser's calculation of functional depreciation, he reduces the per acre value of these 15.56-acres by approximately 67%, with the only support for this reduction being the appraiser's experience. Since the 15.56-acres are excess land which may have a different highest and best use, the Board finds the full value of the subject's 15.56-acres or \$466,800 should be accounted for in the subject's market value.

Therefore, the Board gives some consideration to the subject's appraised value and gives due consideration to the potential value which may be accorded to the 15.56-acres of the subject site which do not support the present improvements.

The subject's assessment reflects a market value of \$3,456,924 or \$137.16 per square foot of building area, land included which is above the appraised value. The Board finds the subject property had a market value of \$2,466,800 as of the assessment date at issue. Since market value has been established, the 2023 three-year average median level of assessment for St. Clair County of 33.36% shall apply. (35ILCS 200/1-55 & 9-145)

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: October 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

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