



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

APPELLANT: THE MEADOWS AT SHADOW RIDGE, LLC
DOCKET NO.: 24-03527.001-C-3 through 24-03527.002-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are THE MEADOWS AT SHADOW RIDGE, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-03527.001-C-3	08-15.0-309-036	26,719	315,650	\$342,369
24-03527.002-C-3	08-15.0-309-037	68,451	811,671	\$880,122

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 2024 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 two parcels improved with eight 2-story or 3-story apartment buildings of wood siding exterior construction with a combined 80,684 square feet of building area. The buildings were constructed from 1999 to 2009 and range in age from 15 to 25 years old. The buildings have a combined 97 apartment units, consisting of 1-bedroom and 2-bedroom units. The property has a combined 5.04 acre site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 4.40 to 4.75 miles from the subject. The comparables are improved with three to seven 2-story or 3-story apartment buildings ranging in combined size from 63,174 to 141,967 square feet of building area. The buildings were built in 1977 or 2006, with the oldest

buildings having a reported effective age of 1985. Comparable #1 has a 3,145 square foot clubhouse. The comparables have either 108 or 120 apartment units, consisting of 1-3 bedroom/1-2 bathroom units. The comparables have improvement assessments ranging from \$744,996 to \$1,685,350 or from \$9.31 to \$13.18 per square foot of building area, or from \$6,898 to \$14,045 per apartment unit.

The appellant submitted a brief contending the subject has a clubhouse and a swimming pool. The appellant asserted comparable #1 is located close to shopping and dining and has view of green spaces; a clubhouse with movie room, storage, computer room, and fitness center; a swimming pool; and covered garages. The appellant contended comparable #2 has updates and is surrounded by green space. The appellant further contended comparable #3 is located close to shopping and dining, has a view of green spaces, and is newer than the subject.

The appellant submitted final decisions of the board of review disclosing the total combined assessment for the subject of \$1,613,170. The subject property has an improvement assessment of \$1,518,000, or \$18.81 per square foot of building area, or \$15,649 per apartment unit.

Based on this evidence, the appellant requested a reduction in the subject's combined improvement assessment to \$924,639.

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 in default by a letter issued on November 20, 2025.

The intervenors, Southwestern II. College District #522 and City of Belleville, also did not submit any evidence in support of their requested assessment and were each found in default by a letter issued on November 20, 2025.

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 record contains a total of three equity comparables presented by the appellant, which have varying degrees of similarity to the subject in building size, number of units, unit mix, age, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$744,996 to \$1,685,350, or from \$9.31 to \$13.18 per square foot of building area, or from \$6,898 to \$14,045 per apartment unit. The subject's improvement assessment of \$1,518,000, or \$18.81 per square foot of building area, or \$15,649 per apartment unit falls above the range established by the only comparables in this record on a per square foot and on a per unit basis.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The intervenors did not submit any evidence in support of their requested assessment of the subject property as required by section 1910.60(e)(2) of the rules of the Property Tax Appeal Board and are found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.60(e)(2) & §1910.69(a).

Based on this record 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

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 16, 2026



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 MEADOWS AT SHADOW RIDGE, LLC, by attorney:
Lisa Ann Johnson
Amundsen Davis, LLC
7711 Carondelet Ave
Suite 800
St. Louis, MO 63105

COUNTY

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