



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

APPELLANT: Liberty Springs, L.P.
DOCKET NO.: 07-04846.001-R-1
PARCEL NO.: 06-09.0-400-013

The parties of record before the Property Tax Appeal Board are Liberty Springs, L.P., the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 76,619
IMPR: \$ 64,456
TOTAL: \$141,075

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a mobile home park located in Sugar Loaf Township, St Clair County, Illinois. The subject parcel is improved with concrete roadways, concrete mobile home pads and a 192 square foot frame garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect. In support of this claim, the appellant argued the subject property does not have any buildings. Thus, the appellant requested the subject's improvement assessment be reduced to \$0. In addition, the appellant requested the subject's land assessment be reduced to \$74,955 from \$76,619. However, the appellant submitted no evidence to show the subject's land assessment was not uniform or reflective of its fair cash value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$141,075 was disclosed. The subject's assessment reflects an estimated market

value of \$422,128 using St. Clair County's 2007 three-year median level of assessments of 33.42%. In response to the appeal, the board of review submitted the subject's property record card and an aerial photograph of the subject property. Using the cost approach to value, the property record card revealed the subject's roadways and concrete mobile home pads have an estimated market value of \$251,754. In addition, the property record card shows the subject parcel is improved with a 192 square foot frame garage with an estimated market value of \$2,543, resulting in a total improvement value of \$254,297. The property record card further revealed the subject parcel contains 224,865 square feet of land area with an estimated market value of \$229,857 or \$1.02 per square foot of land area. Adding these components, the subject property record card indicates the subject property as a whole has a fair market value of \$484,154, considerably more than its estimated market value as reflected by its assessment of \$422,128. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant's appeal petition alludes to the claim that the subject property is overvalued¹. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect because subject property does not have any permanent buildings. The Board gave this argument little weight. The Board finds the best and only evidence of value regarding the subject's correct assessment was submitted by the board of review. The board of review submitted the subject's property record card wherein its land, roadways and concrete mobile home pads had an estimated market value of \$484,154 using the cost approach to value. This valuation evidence was not refuted by the appellant. The subject's assessment reflects an estimated market value of \$422,128, which is less than the value calculated on its property record card. Therefore, the Property Tax Appeal Board finds the subject's assessed valuation is supported and no reduction is warranted.

¹ Although the appellant market Assessment Equity on the appeal petition, no evidence of assessment inequity or unequal treatment was submitted by the appellant.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

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 28, 2009

Allen Castrovillari

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 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 the subsequent year 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.

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.