



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

APPELLANT: Family Sportsplex
DOCKET NO.: 08-05995.001-C-2
PARCEL NO.: 08-25.0-103-001

The parties of record before the Property Tax Appeal Board are Family Sportsplex, the appellant, by attorney Arlie E. Traughber, of Traughber & Morris in Columbia; 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: \$76,701
IMPR: \$648,299
TOTAL: \$725,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16.3-acre parcel improved with a one-story structure with 68,000 square feet of building area. The subject also contains basketball courts and soccer fields. The subject is located in Belleville, Belleville Township, St. Clair County.

A Request to Intervene in this appeal dated February 10, 2011 was filed in this matter by Southwestern Illinois College through attorney Garrett P. Hoerner of Becker, Paulson, Hoerner & Thompson P.C., in Belleville.

By letter dated March 4, 2011, the Property Tax Appeal Board advised the intervenor it had until June 2, 2011 to file its evidence in this proceeding or be found in default. By letter dated March 9, 2011, the intervenor adopted "all appraisals, documents, briefs, testimony and related materials that have been submitted or will be submitted by the St. Clair County Board of Review and its representatives."

By letter dated September 27, 2011, the St. Clair County Board of Review was defaulted in this proceeding for failure to timely

file evidence. By letter dated January 5, 2012, the intervenor Southwestern Illinois College was advised it was in default in this matter as well.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted numerous documents including assessor's data sheets, photocopies of aerial photographs, partial property record cards and other data, with many hand written notes and figures for four comparable properties designated as Exhibits A, B, C and D in the appellant's brief cover letter. However, the appellant did not complete the assessment grid on page 3 of the petition, so as to clearly depict all relevant information on the comparables, nor did the appellant sufficiently label the numerous sheets of data as to which comparables they presumably support. Assessment data for the comparables was also unclear. The appellant described one comparable as "all brick building vs. metal" with an upstairs bowling alley and a downstairs banquet hall, while another comparable was described as a "tennis club". Based on this evidence the appellant requested the subject's land assessment be reduced to \$42,000 and its improvement assessment be reduced to \$396,000.

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 (86 Ill.Adm.Code 1910.40(a)).

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity

should consist of more than a simple showing of assessed values of the subject and comparables together with minimal physical, locational, and jurisdictional similarities. There should also be market value considerations. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. After an analysis of the assessment data the Board finds a reduction is not warranted.

In this appeal the appellant provided minimal information about the property characteristics for the subject property and the comparables. The appellant provided scant information with respect to age, size, exterior construction, features, design and land area for the subject, or the comparables. Various hand written notes and mathematical calculations were not clearly labeled or described in relation to the subject. There was no basis in the record for this Board to make a determination that the subject and the comparables had similar attributes which in turn would justify market values and similar assessments. Without this type of descriptive data the Board is not able to make a meaningful determination whether or not the subject property was being assessed in a disparate and inequitable manner. Furthermore, the appellant provided no market data to

demonstrate the subject property was being assessed at a substantially higher proportion of market value than the comparables. Nor did the appellant demonstrate that the basis of the assessment for the subject property was different than the basis of the assessment for the comparables. Based on this record the Board finds that, notwithstanding the board of review's failure to submit evidence in support of the subject's assessment, the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

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

J. R.

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: March 23, 2012

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.