



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

APPELLANT: Parsons Place LP  
DOCKET NO.: 10-04257.001-C-2 through 10-04257.016-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Parsons Place LP, the appellant, by attorney Brian Grossman of Worssek & Vihon, Chicago; the St. Clair County Board of Review; East St. Louis S.D. #189, intervenor, by attorney Garrett P. Hoerner of Becker, Paulson, Hoerner & Thompson P.C., Belleville, and Metro East Sanitary District, intervenor, by attorney George Filcoff, Jr., of Callis Pappa Hale Szewczyk, Granite City.

Based on the facts and exhibits presented, 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
10-04257.001-C-2	02-18.0-205-075	4,176	59,684	\$63,860
10-04257.002-C-2	02-18.0-206-007	1,265	0	\$1,265
10-04257.003-C-2	02-18.0-206-018	5,367	3,186	\$8,553
10-04257.004-C-2	02-18.0-206-019	1,963	0	\$1,963
10-04257.005-C-2	02-18.0-206-020	5,847	2,869	\$8,716
10-04257.006-C-2	02-18.0-207-041	11,693	74,906	\$86,599
10-04257.007-C-2	02-18.0-208-039	16,703	247,966	\$264,669
10-04257.008-C-2	02-18.0-209-035	3,342	35,542	\$38,884
10-04257.009-C-2	02-18.0-218-022	11,693	98,186	\$109,879
10-04257.010-C-2	02-18.0-219-015	6,681	78,636	\$85,317
10-04257.011-C-2	02-18.0-220-022	7,183	79,959	\$87,142
10-04257.012-C-2	02-18.0-221-035	6,976	142,389	\$149,365
10-04257.013-C-2	02-18.0-221-036	4,176	40,206	\$44,382
10-04257.014-C-2	02-18.0-226-024	11,693	162,589	\$174,282
10-04257.015-C-2	02-18.0-227-018	8,352	98,809	\$107,161
10-04257.016-C-2	02-18.0-217-033	4,153	38,531	\$42,684

Subject only to the State multiplier as applicable.

ANALYSIS

The subject matter of this appeal consists of a commercial property located in St. Clair County, Illinois.

Prior to the hearing, the appellant and the board of review reached an agreement as to the correct assessment of the subject property. The intervenors were notified of the agreement and given thirty (30) days to respond if the offer was not acceptable. After initially rejecting the proposed agreement on October 1, 2012, East St. Louis S.D. #189 accepted the proposed assessment amount. After adopting the board of review's evidence on October 3, 2012, Metro East Sanitary District rejected the proposed settlement on October 18, 2012.

Section 1910.99(a) of the Rules of the Property Tax Appeal Board provides:

Any party to an appeal before the Property Tax Appeal Board is allowed to adopt the evidence of any other party to the appeal; however, if a party adopts the evidence of another party, the adopting party shall be precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. The adopting party shall be bound by the terms of the stipulation or agreement. (86 Ill.Admin.Code Sec.1910.99(a))

The Board finds that since Metro East Sanitary District adopted the evidence submitted by the board of review, the taxing body is precluded from withholding its authorization from the settlement. As a result, the Board finds the agreement between the appellant, board of review and intervenor is appropriate and a reduction in the subject's assessment is warranted.

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.



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Chairman



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Member



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Member



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Member



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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: February 22, 2013



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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.