



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

APPELLANT: BRE/ESA P Portfolio, LLC  
DOCKET NO.: 13-04275.001-C-3  
PARCEL NO.: 03-25.0-327-020

The parties of record before the Property Tax Appeal Board are BRE/ESA P Portfolio, LLC, the appellant, by attorney Kevin B. Hynes of O'Keefe Lyons & Hynes, LLC in Chicago; the St. Clair County Board of Review; and the Central School Dist. #104, and Southwestern Illinois College #522, intervenors, by attorney Garrett P. Hoerner of Becker, Paulson, Hoerner & Thompson P.C. in Belleville.

The record in this appeal contains a signed stipulation executed by the appellant's counsel and the St. Clair County Board of Review for the subject property. The intervenor Southwestern Illinois College #522 adopted the evidence of the board of review and pursuant to section 1910.99(a) of the rules of the Property Tax Appeal Board, this intervenor is 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. (86 Ill.Admin.Code §1910.99(a)). The intervenor Central School Dist. #104 was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The intervenor Central School Dist. #104 responded to the Property Tax Appeal Board by the established deadline and accepted the proposed assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the assessed valuation proposed by the board of review is appropriate.

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:

**LAND: \$242,981**

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**IMPR.:** \$657,019  
**TOTAL:** \$900,000

Subject only to the State multiplier as applicable.

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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

*K. L. Ferr*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

*Mark Albino*

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: June 26, 2015

*[Signature]*

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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.