



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

APPELLANT: Raven Securities, Inc.  
DOCKET NO.: 18-05298.001-R-1  
PARCEL NO.: 06-01.0-406-014

The parties of record before the Property Tax Appeal Board are Raven Securities, Inc., the appellant, by Thomas Benedick, Attorney at Law, in O'Fallon, and 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:

**LAND:** \$2,617  
**IMPR.:** \$9,050  
**TOTAL:** \$11,667

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final 2017 administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2018 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 a split-level dwelling of frame exterior construction with 1,104 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a basement/lower level, central air conditioning, two fireplaces and a 432 square foot garage. The property has an 8,976 square foot site and is located in Cahokia, Centreville Township, St. Clair County.

The appellant, through counsel, for purposes of this 2018 tax year appeal requested that the 2017 assessment of the subject property be carried forward to the subsequent tax year of 2018 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant did not affirmatively assert that the subject property is an owner-occupied residence. Moreover, the appellant or taxpayer on appeal in this proceeding is known as Raven Securities, Inc., a

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<sup>1</sup> All descriptive data of the subject has been drawn from the appellant's submission.

corporate entity which would not be deemed to occupy a residence for "residential" purposes. In addition, the relevant portion of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular **parcel on which a residence occupied by the owner is situated**, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

As part of the appeal, the appellant has challenged both the land and improvement assessments of the property. In support of these inequity and overvaluation arguments, the appellant submitted data on three comparable properties with both sales and assessment information. The comparables are located either 1.2 or 1.5-miles from the subject property and have parcels ranging in size from 6,765 to 7,634 square feet of land area. The parcels are improved either with a split-level or a one-story dwelling of frame exterior construction. The homes were built between 1954 and 1979 and range in size from 864 to 1,184 square feet of living area. One comparable has a full finished basement and each dwelling has central air conditioning. Two of the comparables each have garages of 320 and 624 square feet of building area, respectively.

The appellant reported the comparables sold from October 2017 to January 2018 for prices ranging from \$20,000 to \$38,000 or from \$16.89 to \$40.51 per square foot of living area, including land. The comparables have 2018 land assessments ranging from \$983 to \$1,559 or of either \$.13 or \$.23 per square foot of land area and improvement assessments ranging from 6,441 to \$11,956 or from \$5.44 to \$10.79 per square foot of living area.

As part of the appeal, the appellant provided a copy of the decision in the prior year depicting that the subject property was the basis of an appeal before the Property Tax Appeal Board under Docket Number 17-04605.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$11,667 based based upon the agreement of the parties consisting of a land assessment of \$2,617 and an improvement assessment of \$9,050.

The appellant also reported the final assessment of the subject property for the 2018 tax year of \$20,381 with a land assessment of \$2,776 and an improvement assessment of \$17,605 or \$15.95 square foot of living area. Based on the foregoing, the appellant requested the subject's land assessment be reduced to \$2,617 and the subject's improvement assessment be reduced to \$9,050 or \$8.20 per square foot of living area. The subject's requested total assessment of \$11,667 reflects a market value of \$35,005 or \$31.71 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

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 to be in default by a letter issued on August 5, 2021.

### Conclusion of Law

The taxpayer in part contends assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 reductions in the subject's land and improvement assessments are warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables had land assessments of either \$.13 or \$.23 per square foot of land area and improvement assessments that ranged from \$5.44 to \$10.79 per square foot of living area. The subject's land assessment of \$.31 per square foot and improvement assessment of \$15.95 per square foot of living area both fall above the range established by the only comparables in this record.

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 Board has thoroughly examined the evidence submitted by the appellant and finds that reductions in the land and improvement assessments of the subject property are warranted.

Alternatively, the appellants also provided data in support of a contention that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). After considering the only comparable sales on this record, the Board finds the appellant did not demonstrate that a further reduction in the subject's assessment based on overvaluation is warranted after considering the reduction on equity grounds.

In summary, the Board finds the record evidence warrants both a land and improvement assessment reduction on grounds of lack of uniformity.

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



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:

February 15, 2022



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

Raven Securities, Inc., by attorney:  
Thomas Benedick  
Attorney at Law  
1004 South Lincoln Avenue  
Suite 12  
O'Fallon, IL 62269

COUNTY

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