



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

APPELLANT: Halim Mahdi  
DOCKET NO.: 19-01291.001-R-1  
PARCEL NO.: 02-19.0-214-007

The parties of record before the Property Tax Appeal Board are Halim Mahdi, the appellant; 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 **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:** \$374  
**IMPR.:** \$7,474  
**TOTAL:** \$7,848

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 one-story dwelling of brick exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1928 is 91 years old and features an unfinished basement.<sup>1</sup> The property has a 5,466 square foot site and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$12,000 as of August 25, 2019. The appraisal was prepared by Tina Radick, a certified residential real estate appraiser.

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<sup>1</sup> The parties differ as to the subject's site size and finished attic area. The slight difference in site size is not considered to be relevant to determining the subject's correct assessment. The appraiser specifically addressed the attic finish, stating "No finish in the attic like assessment records show." The Board finds the appraiser's first person information to be most reliable as compared to assessment records.

The intended use of the appraisal report, as stated on page one of the report, was to develop the market value estimate for the subject property for tax appeal purposes. The appraiser described the subject to be in fair to average condition with no interior or exterior updating observed and stated that the kitchen, bathroom, and flooring were "very old and outdated." The appraiser characterized the subject's market area as having a high rate of distressed sales and stated that area crime rates may negatively impact marketability of the subject.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within the subject's market area. The comparables have sites that range in size from 3,000 to 5,662 square feet of land area and are improved with one-story dwellings that range in size from 816 to 1,310 square feet of living area.<sup>2</sup> The homes range in age from 95 to 107 years old and each comparable has an unfinished basement. The comparables sold from January to August 2019 for prices of \$10,500 or \$12,000 or from \$8.02 to \$14.71 per square foot of living area, land included.

The appraiser adjusted the comparables for differences from the subject in dwelling size and arrived at adjusted prices ranging from \$9,798 to \$15,744 and an opinion of market value for the subject of \$12,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,383 which equates approximately to the appraised value of \$12,000 or \$9.74 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,848, after application of a 1.0243 equalization factor. The subject's assessment reflects a market value of \$23,483 or \$19.06 per square foot of living area, land included, when using the 2019 three year average median level of assessment for St. Clair County of 33.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted property record cards and PTAX 203 - Real Estate Transfer Declarations on the subject, the appraisal and four board of review comparables. The four board of review comparables were located within eight blocks of the subject property. The comparables have sites that range in size from 4,188 to 6,445 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 986 to 1,064 square feet of living area. The homes were built from 1915 to 1926. Each comparable has an unfinished basement, two of the properties have central air conditioning, and two of the comparables have a garage with 198 or 384 square feet of building area. The comparables sold from September 2017 to January 2019 for prices ranging from \$11,000 to \$24,500 or from \$10.58 to \$24.85 per square foot of living area, land included.

The board of review also submitted comments critiquing the appraisal comparables, asserting that each of the sales were considered unqualified by the board of review. The PTAX 203 documents submitted by the board of review for the appraisal comparables included a 2011 unqualified sale for comparable #1, described appraisal comparable #2 as an REO/bank owned

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<sup>2</sup> The design of comparable properties was determined from exterior photographs contained in the appraisal report.

sale, and indicated that appraisal comparable #3 had two January 2019 sales one for \$12,000 and one for \$4,700. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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). The Board finds the appellant's evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board finds that the appraiser's comparable #1 was dissimilar to the subject in dwelling size, comparable #2 was an REO sale, which was not disclosed or adjusted for by the appraiser, and comparable #3 had two sales in January 2019 for significantly different prices calling into question the credibility of the appraiser's opinion of market value for the subject property. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board also gives less weight to board of review comparables #1 and #4 which differ from the subject in having a garage, which the subject lacks and/or sold in 2017, less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the board of review comparable sales #2 and #3 which are similar to the subject in location age, dwelling size, features and sold more proximate to the assessment date at issue. These board of review comparables sold in October 2018 and January 2019 for prices of \$20,250 and \$19,000 or for \$19.03 and \$18.36 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$23,483 or \$19.06 per square foot of living area, including land, which falls above the two best comparables in the record. The subject's market value as reflected in its assessment is explained by the subject's larger dwelling size compared to the two best comparables in the record. After considering adjustments to the comparables for differences from the subject the Board finds a reduction in the subject's assessment is not justified.

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.

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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: \_\_\_\_\_

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: November 16, 2021



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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 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

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