



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

APPELLANT: Illinois Investment Properties LLC  
DOCKET NO.: 19-02152.001-R-1  
PARCEL NO.: 21-27.0-311-004

The parties of record before the Property Tax Appeal Board are Illinois Investment Properties LLC, 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:** \$1,595  
**IMPR.:** \$15,070  
**TOTAL:** \$16,665

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 frame exterior construction with 2,888 square feet of living area. The dwelling was constructed in 1950. The home is built on a crawl-space foundation containing 2,166 square feet of building area and has a partial unfinished basement containing 722 square feet of building area. The home features central air conditioning and a 1,200-square foot pole building. The appellant also stated that only ½ of the subject dwelling is located on the parcel that is the subject of this appeal.<sup>1</sup>

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<sup>1</sup> The Board cannot look outside of the record with regard to the contiguous parcel containing the majority of the subject home in question as that contiguous parcel is not the subject of this appeal. Since neither party raised this as an issue before the Property Tax Appeal Board, the Board will analyze only the parcel that is the subject in this appeal.

The property has an approximately 7,000-square foot site<sup>2</sup> and is located in Marissa, Marissa Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within 1.6 miles of the subject property. The comparables have sites ranging in size from 5,663 to 18,295 square feet of land area. They are improved with one-story frame or masonry and frame dwellings that range in size from 1,092 to 1,421 square feet of living area. The dwellings were built from 1965 to 1988. Comparable #1 is a mobile home situated on a 960-square foot basement; comparable #2 has a crawl-space foundation; and comparable #3 has a concrete-slab foundation.<sup>3</sup> Each dwelling has central air conditioning, one home has a fireplace, and two homes each are described as having either a detached 3-car garage or a detached 375-square foot garage. The comparables sold in March or June 2019 for prices ranging from \$12,000 to \$21,000 or from \$9.15 to \$19.23 per square foot of living area, including land. The appellant provided Multiple Listing Service (MLS) sheets and property record cards with regard to each comparable property. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$10,000 or \$10.39 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,496. The subject's assessment reflects a market value of \$88,259 or \$30.56 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for St. Claire County of 33.42% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review presented a memorandum contending that appellant's comparable #1 is a mobile home and comparables #2 and #3 are "unqualified" sales with no explanation as to why the sales are not qualified. The board of review also argued that the subject's assessment as reflected by its market value is within the range of the board of review's four comparable sales on a per square foot basis and is actually "under assessed" when considering 41 other sales in the area of the subject.

In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within four blocks of the subject property. The comparables have parcels ranging in size from 6,970 to 14,375 square feet of land area. They are improved with one-story dwellings of frame exterior construction that range in size from 940 to 1,757 square feet of living area. The dwellings were built from 1949 to 1970. Two homes each have full unfinished basements and two were each built on a crawl-space foundation. Each dwelling has central air conditioning, two homes have a fireplace, and three comparables each have a garage ranging in size from 280 to 675 square feet of building area. The comparables sold from January to November 2019 for prices ranging from \$32,500 to \$77,000 or from \$21.64 to \$51.39 per square foot of living area, including land. The board of review also submitted

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<sup>2</sup> There is a discrepancy in the record as to the site size with the appellant listing on the residential appeal form that the subject's lot contains 6,951 square feet of land area but also lists the lot dimensions as being 50 feet x 140 feet (7,000 square feet) in size. The board of review claims the subject's site contains .16 acres or 6,970 square feet. The Board finds that this discrepancy in lot size will not impact the analysis or the decision in this appeal.

<sup>3</sup> Some descriptive information was gleaned from the comparables' property record cards.

property record cards with color photographs for each of the parties' comparable properties, as well as the Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with the sales of the board of review comparables and appellant's comparable #1.

Based on this evidence and argument, the board of review requested that the subject's assessment be sustained.

In rebuttal, the appellants' counsel responded in a brief asserting that the subject's basement is not finished, as contended by the board of review. Furthermore, appellant's counsel asserted that the subject is a mobile home that sits on a foundation. Lastly, appellant's counsel submitted the MLS color photographs of the interiors and the exteriors of each of the board of review comparables as well as the subject dwelling and argued that comparatively, the board of review dwellings are in much better condition and are overall superior to the subject dwelling and they each sold for a lesser price than the market value of the subject as reflected by its assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. The Board finds that none of the parties comparables are particularly similar to the subject in relevant aspects and each of the parties' comparables is significantly smaller in dwelling size when compared to the subject. The Board gives less weight to appellant's comparable #1 and board of review comparable #3 based on their newer age having been built in 1988 and 1970, respectively, compared to the subject which was built in 1950. The Board gave less weight to appellant's comparable #2 based on its location being 1.6 miles distant from the subject and based on its larger 18,295-square foot parcel compared to the subject's 7,000-square foot site. Finally, the Board gave less weight to board of review comparable #4 due to its lack of a garage, dissimilar to the subject which has a 1,200-square foot pole building.

The Board finds the best evidence of market value to be appellant's comparable #3, along with board of review comparables #1, and #2. These comparables are most similar to the subject in location, design, age, and some features with the greatest weight placed upon board of review comparables #1 which is most similar to the subject in terms of the aforementioned characteristics. These comparables sold from February to October 2019 for prices ranging from \$21,000 to \$77,000 or from \$19.23 to \$43.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$88,259 or \$30.56 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on an overall value basis but within the range on a per square foot basis. However, the subject's lower price per square foot of living area is logical given its larger size when compared to the best comparables in the record and the well-accepted real estate principal of economies of scale.

Furthermore, given the superior interior and the exterior condition of the board of review comparables when compared to the subject as depicted in the color photographs, the Board finds that the subject property is overvalued and the assessment is unsupported by the best comparable properties in the record. The subject's assessment appears overvalued in particular based on board of review comparable #1, the most similar comparable in the record, that presented a recent sale price of \$32,500 or \$21.64 per square foot of living area, including land compared to the subject's reflected market value of \$88,259 or \$30.56 per square foot of living area. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction in the subject's assessment is warranted.

As a final matter, the Board takes notice that the appellant requested a small reduction in the land assessment of the subject parcel. However, given the lack of any evidence submitted by the appellant with regard to the land assessment and the discrepancy with regard to the subject's parcel size, in addition to the discrepancy with respect to the contiguous parcel which contains portion of the residence, the Property Tax Appeal Board finds that a reduction in the land assessment is not supported.

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: June 8, 2021



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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