



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

APPELLANT: Illinois Investment Properties LLC  
DOCKET NO.: 19-02155.001-R-1  
PARCEL NO.: 02-26.0-209-010

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:** \$1,349  
**IMPR.:** \$3,301  
**TOTAL:** \$4,650

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 containing 1,040 square feet of living area. The dwelling was built in 1959. The home was built on a crawl-space foundation and features central air conditioning and a 180-square foot carport. The property has a 7,183-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 information on three comparable sales located from .9 of a mile to 2.4 miles from the subject property. The comparables have sites ranging in size from 7,275 to 14,767 square feet of land area and are improved with one-story dwellings of frame or masonry and frame exterior construction that range in size from 744 to 1,716 square feet of living area. The dwellings were built in 1953 or 1958. Two comparables feature central air-conditioning and

each comparable has an attached or detached garage ranging in size from 264 to 308 square feet of building area. The comparables sold from February to May 2019 for prices ranging from \$9,000 to \$27,000 or from \$8.40 to \$15.73 per square foot of living area, including land. The appellant also submitted property record cards for the subject and each comparable property along with the Multiple Listing Service (MLS) sheets associated with each comparable sale. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$4,650.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$7,375. The subject's equalized assessment reflects a market value of \$22,068 or \$21.22 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 its "Board of Review Notes on Appeal," the board of review offered to stipulate to the removal of the 2019 multiplier of 1.0243 resulting in the reduction of the subject's total assessment to \$7,200.

In rebuttal, counsel for the appellant submitted a brief rejecting the board of review's offer contending that the removal of the multiplier does not reduce the assessed value. In addition, appellant's counsel argued that the board of review did not submit any comparable sales or any other evidence in support of the assessment, unlike the appellant who submitted comparable sales as evidence of market value.

### **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.

As an initial matter, with regard to the appellant's request for a reduction in the subject's land assessment, the Board finds that the appellant did not submit any evidence of market value with regard to the land and, therefore, no reduction in the subject's land assessment is warranted.

The only evidence of overall market value in the record is three comparable sales submitted by the appellant which have varying degrees of similarity to the subject property. The Board gave less weight to comparable #1 based on its significantly larger dwelling size when compared to the subject. Additionally, each comparable has a garage, dissimilar to the subject which has a carport, thus requiring downward adjustments to the comparables to make them more equivalent to the subject. The two best comparables in the record are similar to the subject in design and dwelling size. They sold in February and May 2019 for prices of \$9,000 and \$10,000 or for

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<sup>1</sup> The appellant requested a reduction in the land and improvement assessments but did not provide any supporting evidence of market value with regard to the land.

\$8.40 and \$13.44 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$22,068 or \$21.22 per square foot of living area, including land, which is well above the best comparable sales in this record. After considering downward adjustments to the comparables for their superior garage features, as well as considering other adjustments for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction in the subject's total assessment commensurate with appellant's request 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. 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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