



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

APPELLANT: Illinois Realty Group Holdings LLC  
DOCKET NO.: 19-02156.001-R-1  
PARCEL NO.: 06-02.0-205-052

The parties of record before the Property Tax Appeal Board are Illinois Realty Group Holdings 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:** \$2,288  
**IMPR.:** \$6,045  
**TOTAL:** \$8,333

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 masonry exterior construction containing 1,458 square feet of living area. The dwelling was built in 1952. Features of the home include a full unfinished basement and central air-conditioning. The property has a 20,507-square foot site and is located in Cahokia, Centreville 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 1.5 to 2.7 miles from the subject property. The comparables have sites ranging in size from 6,795 to 10,019 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 1,000 to 1,286 square feet of living area. The dwellings were built from 1951 to 1964. Each comparable was built on a crawl-space foundation and features central air-conditioning. One comparable has a detached garage containing 240 square feet of building area. The

comparables sold in June or August 2019 for prices ranging from \$13,300 to \$16,900 or from \$10.34 to \$16.60 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 \$7,350 to reflect an approximate market value of \$22,052 or \$15.12 per square foot of living area, including land, 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 equalized assessment for the subject of \$10,456. The subject's equalized assessment reflects a market value of \$31,287 or \$21.46 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 the subject's assessment, the board of review submitted a copy of an Agreement for Deed with respect to the subject property executed on November 11, 2019 for a price of \$79,900. The board of review argued that the subject's assessment is supported by the Agreement for Deed.

### **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.

Initially, the Property Tax Appeal Board gives no weight to the board of review's argument that the Agreement for Deed is reflective of the subject's market value. The Board finds an Agreement for Deed holds little relevance to the subject's market value as of the January 1, 2019 assessment date as it is not indicative of a consummated sale. Black's Law Dictionary, "Agreement for Deed" (10<sup>th</sup> ed. 2014).

The Board finds the only substantive and credible evidence of market value in the record are the three comparable sales submitted by the appellant. However, each comparable has a smaller lot size and a smaller dwelling size when compared to the subject. Additionally, each comparable has a crawl-space foundation, dissimilar to the subject property which has a full unfinished basement. These inferior attributes suggest that upward adjustments are required to the comparables in order to make them more equivalent to the subject. The only comparable sales in the record sold in June or August 2019 for prices ranging from \$13,300 to \$16,900 or from \$10.34 to \$16.60 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$31,287 or \$21.46 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction in the subject's total assessment 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: July 20, 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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