



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

APPELLANT: Illinois Realty Group Holdings LLC  
DOCKET NO.: 19-02157.001-R-1  
PARCEL NO.: 02-18.0-415-027

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:** \$3,863  
**IMPR.:** \$9,237  
**TOTAL:** \$13,100

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 commercial building of steel exterior construction containing 5,000 square feet of building area. The building was built in 1950 on a concrete slab foundation and features central air conditioning. The property has a 57,950-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 1.5 to 9.5 miles distant from the subject property. The comparables have sites ranging in size from 14,375 to 46,034 square feet of land area. The comparables are improved with a 1-story, a 1.5-story, or a 2-story commercial or commercial/duplex building of varying exterior finishes that range in size from 1,150 to 5,173 square feet of building area. The buildings were built from 1900 to 1940. Two comparables each have a partially finished basement and one building has a concrete slab

foundation; two comparables each have central air-conditioning; one comparable has a fireplace; and one comparable has a detached 576-square foot garage. The comparables sold in March and April 2019 for prices ranging from \$30,000 to \$60,000 or from \$6.67 to \$34.78 per square foot of building 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 \$6,000.<sup>1</sup> The reduced assessment would reflect a market value of \$18,000 or \$3.60 per square foot of building area at 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 \$13,418. The subject's equalized assessment reflects a market value of \$40,150 or \$8.03 per square foot of building 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 \$13,100.

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 that a reduction in the subject's assessment is warranted.

The only evidence of overall market value in the record are three comparable sales submitted by the appellant only one of which is similar to the subject property in design, age, building size, foundation, and central air-conditioning feature. The Board gave less weight to appellant's comparable #1 based on its older age and partial residential design, as well as having a basement and a garage, both of which the subject property lacks. The Board also gave reduced weight to appellant's comparable #3 based on its location being 9.5 miles distant from the subject, as well as its smaller building size of 1,150 square feet of building area and a finished basement

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<sup>1</sup> The appellant also requested a reduction in land assessment but did not provide any supporting evidence of market value with respect to the land. The Board will therefore analyze this case based on the market value of the land and improvement combined. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill App 3d. 774 (2<sup>nd</sup> Dist. 1986).

compared to the subject's 5,000-square foot building area and a concrete slab foundation. The three comparable sales in the record sold in March and April 2019 for prices ranging from \$30,000 to \$60,000 or from \$6.67 to \$34.78 per square foot of building area, including land. The subject's equalized assessment reflects a market value of \$40,150 or \$8.03 per square foot of living area, including land, which is within the range established by the only comparable sales in this record. The subject's estimated market value appears to be well-supported by appellant's comparable #2 which is most similar in design, age, building size, foundation, and central air-conditioning feature and presented a recent sale price of \$60,000 or \$11.60 per square foot of living area, including land. However, as 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 \$13,100 which would reflect a market value of approximately \$39,304 or \$7.86 per square foot of building area, land included, the Board finds that a reduction in the subject's assessment consistent with the recommendation of the board of review is appropriate.

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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