



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

APPELLANT: Illinois Realty Group Holdings LLC
DOCKET NO.: 19-02161.001-R-1
PARCEL NO.: 01-24.0-333-053

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: \$768
IMPR.: \$7,587
TOTAL: \$8,355

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 1-story dwelling of frame construction with 1,376 square feet of living area. The dwelling was constructed in 2005. Features of the home include a crawl-space foundation, central air conditioning and an attached 2-car garage. The property has a 7,500 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 that are located from .1 of a mile to 6.1 miles from the subject. The comparables have sites with either 6,534 or 6,970 square feet of land area that are improved with 1.5-story or 2-story dwellings of frame or masonry and frame construction. The homes range in size from 1,620 to 2,076 square feet of living area and were built between 1940 and 2006. Two comparables have basements, one of which was reported to be unfinished and one comparable has a crawl-space foundation. Two comparables have central

air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 80 to 576 square feet of building area. The comparables sold from November 2018 to May 2019 for prices ranging from \$10,750 to \$25,000 or from \$6.35 to \$15.43 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,677. The subject's assessment reflects a market value of \$34,940 or \$25.39 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 response to the appellant's complaint, the board of review offered to remove the multiplier of 1.0243 determined by the Illinois Department of Revenue from the subject's assessment. The board of review submitted no support of its contention of the correct assessment of the subject property.

The appellant submitted rebuttal rejecting the board of review's offer and requesting that the Property Tax Appeal Board make a decision based on the appellant's evidence.

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 not warranted.

The appellant submitted three comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #3 due to their significantly older ages and dissimilar basement foundations, when compared to the subject. The Board finds the appellant's remaining comparable was more similar to the subject in location, age, foundation type and some features. However, it was a dissimilar 2-story dwelling that lacks central air conditioning and has a significantly smaller garage. Nevertheless, this comparable sold for a price of \$25,000 or \$15.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$34,940 or \$25.39 per square foot of living area, including land, which is above the market value of the best comparable sale in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Illinois Realty Group Holdings LLC, by attorney:
Thomas Benedick
Attorney at Law
1004 South Lincoln Avenue
Suite 12
O'Fallon, IL 62269

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220