



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

APPELLANT: Illinois Realty Group Holdings LLC
DOCKET NO.: 19-02162.001-R-1
PARCEL NO.: 02-26.0-217-030

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: \$2,256
IMPR.: \$6,767
TOTAL: \$9,023

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 masonry construction with 1,440 square feet of living area. The dwelling was constructed in 1958. Features of the home include a crawl-space foundation and central air conditioning. The property has a 12,011 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 .9 of a mile to 2.2 miles from the subject. The comparables have sites ranging in size from 7,275 to 14,767 square feet of land area that are improved with 1-story dwellings of frame or masonry and frame construction. The homes range in size from 744 to 1,716 square feet of living area and were built in either 1953 or 1958. One comparable has a crawl-space foundation and two comparables have slab foundations. Two comparables have central air conditioning and each comparable has

a 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.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$6,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,268. The subject's assessment reflects a market value of \$33,716 or \$23.41 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 submitted a deed associated with the subject property dated February 23, 2009. The deed discloses that the appellant (Vendor) is to receive \$600.00 payments monthly from the Vendee and lists a total amount to be paid of \$63,900.

Based on this evidence the board of review requested confirmation of the subject's 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 not warranted.

The appellant submitted three comparable sales for the Board's consideration. The Board finds the appellant's comparables are similar to the subject in dwelling style, foundation type, age and some features. However, each of the comparables differs from the subject in dwelling size and each comparable has a garage, unlike the subject. 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 subject's assessment reflects a market value of \$33,716 or \$23.41 per square foot of living area, including land, which is above the market values of the best comparable sales in this record. The Board gives less weight to the board of review's evidence of a deed associated with the subject property, which was dated February 23, 2009. The Board finds the February 23, 2009 deed occurred greater than 10 years prior to the January 1, 2019 assessment date at issue and would not be probative of the subject's market value as of the assessment date at issue. Furthermore, there is no indication that the deed was the outcome of an arms-length sales transaction. 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

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