



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

APPELLANT: Falcon Ltd.  
DOCKET NO.: 19-02176.001-R-1  
PARCEL NO.: 02-25.0-313-004

The parties of record before the Property Tax Appeal Board are Falcon Ltd., 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 ***no change*** 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:** \$2,113  
**IMPR.:** \$10,178  
**TOTAL:** \$12,291

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 1,332 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached 288 square foot garage. The property has an 11,238 square foot site and is located in East St. Louis, East St. Louis Township, St. Clair County.<sup>1</sup>

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 "171 feet" to 3.7 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

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<sup>1</sup> The parties slightly differ as to the size of the subject's lot; however, the Board finds the discrepancy will not impact its decision for this appeal. The appellant also disclosed that the subject has two fireplaces.

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 \$9,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,291. The subject's assessment reflects a market value of \$36,777 or \$27.61 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 its contention of the correct assessment the board of review submitted information on three comparable sales that are located in the Loisel Hills subdivision. The comparables have sites ranging in size from 9,888 to 15,533 square feet of land area that are improved with 1-story dwellings of masonry (brick) construction. The homes range in size from 1,372 to 2,308 square feet of living area and were built from 1960 to 1962. One comparable has a partially finished full basement, one comparable has an unfinished partial basement and one comparable has a crawl-space foundation. Each comparable has central air conditioning and a fireplace. Two comparables have a garage with either 392 or 484 square feet of building area. The comparables sold from February to November 2018 for prices ranging from \$65,000 to \$92,500 or from \$28.16 to \$57.74 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, as well as the board of review's comparable #2, due to their differences in size and/or features, including central air conditioning, when compared to the subject. The Board finds the parties' remaining comparables were similar to the subject in location, size, age and some features. However, two of the parties' best comparables lack a basement foundation and one comparable lacks a garage, unlike the subject. Nevertheless, the comparables sold for prices ranging from \$27,000 to \$92,500 or from \$15.73 to \$57.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$36,777 or \$27.61 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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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