



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

APPELLANT: Falcon LTD
DOCKET NO.: 20-07209.001-R-1
PARCEL NO.: 06-01.0-403-006

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 **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: \$1,000
IMPR.: \$5,600
TOTAL: \$6,600

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 2020 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 split-level dwelling of frame and masonry exterior construction with 660 square feet of living area. The dwelling was constructed in 1978. Features of the home include a slab foundation, central air conditioning, a fireplace and an attached garage. The property has a 12,829 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 in Cahokia. The comparables have sites ranging in size from 5,524 to 15,702 square feet of land area and are improved with 1-story dwellings built from 1956 to 1959. The comparables range in size from 744 to 1,305 square feet of living area. The comparables have features with varying degrees of similarity to the subject. The comparables sold in April or July 2020 for prices ranging from \$8,500 to

\$13,603 or from \$6.93 to \$16.12 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,546. The subject's assessment reflects a market value of \$38,520 or \$58.36 per square foot of living area, land included, when using the 2020 three year average median level of assessment for St. Clair County of 32.57% as determined by the Illinois Department of Revenue.

The board of review offered to revise the assessment to \$9,666.

The appellant was notified of this proposed assessment and rejected the offer. The appellant argued the board of review did not provide any comparable sales to support 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 warranted.

The Board finds the best and only evidence of market value to be the appellant's comparable sales. These comparables sold for prices ranging from \$8,500 to \$13,603 or from \$6.93 to \$16.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$38,520 or \$58.36 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board finds the board of review did not provide any market value evidence to support the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment is justified commensurate with the appellant's request.

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:

May 16, 2023



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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