



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

APPELLANT: Falcon Ltd  
DOCKET NO.: 20-07213.001-R-1  
PARCEL NO.: 02-26.0-119-004

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 **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:** \$1,154  
**IMPR.:** \$2,916  
**TOTAL:** \$4,070

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant filed an appeal that was postmarked April 9, 2021. The appellant submitted a copy of the final administrative decision of the Property Tax Appeal Board for Docket Number 19-02174.001-R-1 dated January 19, 2021. The board of review disclosed the appellant appeared before the St. Clair County Board of Review which issued a final decision dated March 10, 2021 for the subject property for the 2020 tax year.

The appellant filed the appeal from a final 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 is not an owner-occupied residence. The subject property consists of a one-story dwelling of vinyl siding exterior construction with 624 square feet of living area. The dwelling was constructed in 1918 and features a crawl space foundation and central air conditioning. The property has an approximately 6,250 square foot site and is located in East St. Louis, East St. Louis Township, St. Clair County.

The appellant contends both a contention of law and overvaluation as the bases of appeal.<sup>1</sup>

The appellant contends, in part, the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The appellant also contends overvaluation as an alternative basis of the appeal. In support of this argument the appellant submitted information on six comparable sales in two grid analyses, three of which are located from 1.20 to 1.60 miles from the subject property. The comparables have sites that range in size from 6,970 to 22,433 square feet of land area and are improved with one-story dwellings of frame, vinyl, brick or aluminum siding exterior construction ranging in size from 744 to 1,369 square feet of living area. The dwellings were built from 1940 to 1957. One comparable has a basement, one comparable has a crawl space foundation and four comparables are reported to have no basement. Four homes have central air conditioning and two dwellings each have a garage with either 288 or 308 square feet of building area. The properties sold from February 2019 to August 2020 for prices ranging from \$7,000 to \$14,000 or from \$5.68 to \$13.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$4,070 which reflects a market value of \$12,211 or \$19.57 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,939 after application of the equalization factor. The subject's assessment reflects a market value of \$15,164 or \$24.30 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 submitted no market value evidence to support the proposed assessment or refute the appellant's overvaluation argument. The board of review proposed a reduction to the subject's total assessment to \$4,700. The appellant was notified of the offer and rejected the proposal.

In rebuttal, the appellant further argued that, at a minimum, the board of review should submit comparable sales to support their proposed settlement offer.

### **Conclusion of Law**

The appellant contends, in part, that the 2019 favorable Property Tax Appeal Board decision under Docket Number 19-02174.001-R-1 should be carried forward to the 2020 tax year pursuant to Section 16-185. The Board finds Section 16-185 of the Property Tax Code is not controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

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<sup>1</sup> While no basis of appeal was marked on page one of the appeal petition, the appellant submitted a copy of a favorable 2019 PTAB decision along with six comparable sales.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a **residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellant disclosed the subject property is not owner occupied in Section 1b of the appeal petition. Therefore, the Board finds provisions of Section 16-185 of the Property Tax Code are not applicable in this appeal.

The appellant also 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 only evidence of market value are the six comparable sales submitted by the appellant. The Board gives less weight to appellant comparables #1, #2, #4 and #5 which are less similar to the subject in dwelling size and/or foundation type. The Board finds the best evidence of market value to be appellant comparables #3 and #6 which are more similar to the subject in dwelling size but present varying degrees of similarity to the subject in location and other features. Additionally, both of these properties are newer in age when compared to the subject, suggesting downward adjustments are needed to make these comparables more equivalent to the subject. These two properties sold in February 2019 and May 2020 for prices of \$7,000 and \$10,000 or for \$8.25 and \$13.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$15,164 or \$24.30 per square foot of living area, including land, which falls above the two best comparable sales in this record. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is warranted.

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: February 20, 2024



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

Falcon, Ltd., 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