



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

APPELLANT: Hawk Properties, Inc.
DOCKET NO.: 20-07223.001-R-1
PARCEL NO.: 16-11.0-201-028

The parties of record before the Property Tax Appeal Board are Hawk Properties, Inc., 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: \$4,000
IMPR.: \$0
TOTAL: \$4,000

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 an unimproved vacant lot with approximately 74,628 square feet of land area. The property includes a pond and is located in Waterloo, Millstadt Township, St. Clair County.

The appellant contends overvaluation as an alternative basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 10.3 to 30.0 miles from the subject property and located in Belleville, New Athens, Collinsville or O'Fallon.¹

¹ The appellant submitted three pages of the Section V grid where page two was denoted as 2019 comparables and page three reflected duplicates of its comparables #1-#3. For ease of reference the Board has renumbered the comparables on page two as #4, #5 and #6. The appellant also submitted the Multiple Listing Service sheets for its comparables which disclosed comparable #3 is located in Monroe County in contrast to the subject in St. Clair County.

The comparables have sites ranging in size from 6,752 to 53,143 square feet of land area. The properties sold from March 2019 to October 2020 for prices ranging from \$5,000 to \$28,500 or from \$0.09 to \$2.99 per square foot of land area. The appellant disclosed in Section III of the appeal petition that the subject property sold on March 15, 2019 for a price of \$8,900 or \$0.12 per square foot of land area, which was not refuted by the board of review.

The appellant also submitted a brief arguing a second basis of the appeal to be a direct appeal from a 2019 favorable PTAB decision under Docket Number 19-02060.001-R-1. The appellant provided a copy of the favorable decision issued on December 15, 2020 based on the stipulation submitted by the parties.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$4,000 which reflects a market value of \$12,001 or \$0.16 per square foot of land area, 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 equalized assessment for the subject of \$9,736. The subject's assessment reflects a market value of \$29,893 or \$0.40 per square foot of land area, 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. As part of the Notes on Appeal, the board of review proposed to reduce the subject's assessment to \$9,000 and the PTAB issued a letter to the appellant to either accept or reject the proposed assessment within 30 days.

The board of review submitted no further evidence.

In response, the appellant rejected the board of review's offer to reduce the subject's total assessment to \$9,000. The appellant argued that, at a minimum, the board of review should submit comparable sales to support their proposed settlement offer.

Conclusion of Law

As an initial matter, the Board finds the appellant's 2019 favorable decision was issued on December 15, 2020 and that this appeal was postmarked on April 9, 2021. Section 16-185 of the Property Tax Code states 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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 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.” [Emphasis added]

Since this 2020 tax year appeal was not filed within the required 30 days of the appellant's favorable 2019 PTAB decision, a direct appeal from this decision is considered untimely.

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 appellant submitted six comparable sales and evidence of a March 2019 sale of the subject property for the Board's consideration. The Board gives less weight to appellant comparable #3 which is located outside of St. Clair County. The Board also gives less weight to appellant comparables #5 and #6 which are each substantially smaller in land area and located more than 20 miles from the subject.

Furthermore, on this record, the board of review did not refute the appellant's March 2019 sale or submit any evidence challenging the arm's length nature of the sale. The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967)

The Board finds the best evidence of market value to be the March 2019 sale of the subject property along with consideration of appellant comparables #1, #2 and #4 which are more similar to the subject in land area and sold proximate to the January 1, 2020 assessment date at issue. The subject and comparable properties have sale dates from March 2019 to June 2020 for prices ranging from \$8,000 to \$11,250 or from \$0.12 to \$0.23 per square foot of land area. The subject's assessment reflects a market value of \$29,893 or \$0.40 per square foot of land area, which falls above the range established by the subject's recent sales price and the best comparable sales in this record. After considering appropriate adjustments to these 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 appellant's 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

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