



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

APPELLANT: Hawk Properties, Inc.  
DOCKET NO.: 20-07227.001-R-1  
PARCEL NO.: 02-18.0-213-048

The parties of record before the Property Tax Appeal Board are Hawk Properties, Inc., the appellant, by attorney 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:** \$338  
**IMPR.:** \$2,122  
**TOTAL:** \$2,460

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 1-story dwelling of frame exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement and central air conditioning. The property has an approximately 5,010 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 located in East St. Louis like the subject. The comparables have sites that range in size from 6,080 to 11,756 square feet of land area and are improved with a 1-story or a 2-story dwelling of masonry, frame or frame and masonry exterior construction ranging in size from 651 to 1,064 square feet of living area. The dwellings were built from 1906 to 1985. Two comparables have a basement, with one having

finished area.<sup>1</sup> Comparable #2 has central air conditioning and a fireplace. Each property is reported to have either a carport or detached garage. The appellant also submitted the Multiple Listing Service (MLS) sheets on each of its comparable properties. The MLS sheets depicted the properties to be either bank owned and/or in need of updates and repairs at the time of sale. A photograph of the subject property, submitted by the appellant, suggests the subject property is in below average condition. The properties sold from February to September 2020 for prices ranging from \$3,200 to \$7,500 or from \$4.91 to \$7.04 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$2,000 which reflects a market value of \$6,001 or \$5.56 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 \$4,047 after application of the equalization factor. The subject's assessment reflects a market value of \$12,426 or \$11.51 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 appellant was sent a 30-day stipulation offer that was proposed by the board of review. The appellant rejected the proposed stipulation. The board of review submitted no further evidence.

In rebuttal, the appellant rejected the board of review's offer to reduce the subject's total assessment to \$3,700. The appellant 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 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 only evidence of market value in the record are the three comparable sales submitted by the appellant. These properties present varying degrees of similarity to the subject in age, design, dwelling size and other features. Nevertheless, these comparables sold from February to September 2020 for prices ranging from \$3,200 to \$7,500 or from \$4.91 to \$7.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$12,426 or \$11.51 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. 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 is warranted.

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<sup>1</sup> Some property details for the appellant's comparables were found in the Multiple Listing Service (MLS) sheets submitted by the appellant which disclosed basement, central air conditioning and fireplace details for each of the properties.

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

Hawk Properties, Inc., 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