



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

APPELLANT: Hawk Properties, Inc.
DOCKET NO.: 20-07233.001-R-1
PARCEL NO.: 02-09.0-423-030

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: \$764
IMPR.: \$3,236
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 a one-story dwelling of masonry exterior construction with 1,109 square feet of living area.¹ The dwelling was built in 1958. Features of the home include a full basement, one bathroom, central air conditioning and an attached garage. The property has a 6,248 square foot site and is located in East St. Louis, Canteen 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. The comparables have sites that range in size from 8,040 to 11,756 square feet of land area. The comparables are improved with one-story or two-story dwellings of frame, masonry or vinyl siding exterior construction ranging in size from 651 to 1,064 square feet of living area. The

¹ The Board finds the only description of the subject property was provided by the appellant. The board of review failed to provide a property record card for the subject as required. (86 Ill.Admin.Code §1910.40(a)).

dwelling were built from 1906 to 1948. Two comparables each have a full basement. Each comparable has one or one and one-half bathrooms and central air conditioning. One comparable has a detached garage and one comparable has a carport. The comparables sold from May to September 2020 for prices ranging from \$3,200 to \$7,500 or from \$4.92 to \$8.25 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$4,000, which would reflect a market value of \$12,001 or \$10.82 per square foot of living area, including land, when using 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 \$7,669. The subject's assessment reflects a market value of \$23,546 or \$21.23 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 notes on appeal also disclosed that the board of review offered to stipulate to an equalized total assessment of \$7,669 for the subject property, which is the same assessed value as the subject's current 2020 equalized assessed value.

The board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

In written rebuttal, the appellant rejected the stipulated assessment offered by the board of review.

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 only evidence of market value in the record to be the three comparable sales submitted by the appellant. The Board has given less weight to the appellant's comparable #1 due to differences from the subject dwelling in age, size and design. The Board finds the best comparable sales in the record are the appellant's comparables #2 and #3, which are more similar to the subject in dwelling size and design. However, these two comparables have varying degrees of similarity to the subject in age and features. Nevertheless, these comparables sold in September and May 2020 for prices of \$7,500 and \$7,000 or for \$7.05 and \$8.25 per square foot of living area, including land, respectively. The subject's equalized assessment as established by the decision of the board of review reflects a market value of \$23,546 or \$21.23 per square foot of living area, land included, which is greater than the two best comparable sales in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's total assessment commensurate with the appellant's total 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:

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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