



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

APPELLANT: Illinois Investment Properties, LLC  
DOCKET NO.: 20-07247.001-R-1  
PARCEL NO.: 08-24.0-401-002

The parties of record before the Property Tax Appeal Board are Illinois Investment Properties, LLC, 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:** \$4,675  
**IMPR.:** \$15,325  
**TOTAL:** \$20,000

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 frame exterior construction with 1,390 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement, central air conditioning and an attached garage. The property has an approximately 8,511 square foot site and is located in Belleville, St. Clair 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 Belleville, like the subject. The comparables have sites that range in size from 14,962 to 18,729 square feet of land area and are improved with one-story dwellings of masonry or frame and masonry exterior construction

ranging in size from 1,176 to 2,190 square feet of living area.<sup>1</sup> The dwellings were built from 1955 to 1959. Each comparable has a basement, central air conditioning and an attached garage. Two comparables have either one or two fireplaces. The properties sold from November 2019 to September 2020 for prices of \$45,000 and \$48,500 or from \$22.15 to \$38.26 per square foot of living area, land included.

The appellant also submitted Multiple Listing Service (MLS) sheets on each of its comparable sales. Comparable #3 was reported to have been sold prior to the listing being printed and was describes as being sold in "as is" condition. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$20,000 which reflects a market value of \$60,006 or \$43.17 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 \$35,371 after equalization. The subject's assessment reflects a market value of \$108,600 or \$78.13 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.

Included in the board of review Notes on Appeal was an offer to reduce the subject's total assessment to \$33,000. The board of review submitted no market value evidence in support of the subject's assessment.

In a letter dated January 11, 2021, the appellant rejected the board of review's offer to stipulate to a total assessed value of \$33,000 and requested a decision be made based on all evidence previously submitted.

### **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 to be the three comparable sales submitted by the appellant. The Board gives less weight to comparable #3 which is substantially larger in dwelling size when compared to the subject. The Board gives most weight to the appellant's comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and other features, although each of these comparables has a larger site size when compared to the subject's site size. These two best comparables sold in November 2019 and September 2020 for prices of \$45,000 or for \$26.47 and \$38.26 per square foot of living area, including

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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. The MLS sheet for comparable #3 reports above grade finished area totaling 2,109 square feet citing county records as the source of this information.

land. The subject's assessment reflects a market value of \$108,600 or \$78.13 per square foot of living area, including land, which falls above the two best comparable sales in the record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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:

July 18, 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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