



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

APPELLANT: Illinois Investment Properties, LLC  
DOCKET NO.: 20-07248.001-R-1  
PARCEL NO.: 08-15.0-305-002

The parties of record before the Property Tax Appeal Board are Illinois Investment Properties, LLC, 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:** \$2,116  
**IMPR.:** \$11,384  
**TOTAL:** \$13,500

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 1½-story dwelling of masonry exterior construction with 765 square feet of living area. The dwelling was constructed in 1904. Features of the home include a crawl space foundation, central air conditioning and a detached garage. The property has an approximately 7,017 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 7,742 to 11,612 square feet of land area and are improved with a 1½-story or a 2-story dwelling of masonry exterior construction ranging in size from 858 to 1,596 square feet of living area. The dwellings were built from 1869 to 1873.

Each comparable has an unfinished basement.<sup>1</sup> One comparable has a detached garage and two homes have window unit cooling. The properties sold in July or September 2020 for prices ranging from \$20,000 to \$43,500 or from \$23.31 to \$36.55 per square foot of living area, land included.

The appellant submitted the Multiple Listing Service (MLS) sheets on each of its comparable properties. The MLS sheet for comparable #2 depicted the property to be sold in "as is" condition and noted to "bring your tools." Based on this evidence, the appellant requested the subject's total assessment be reduced to \$7,000 which reflects a market value of \$21,002 or \$27.45 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 \$22,089 after application of the township equalization factor. The subject's assessment reflects a market value of \$67,820 or \$88.65 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 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 \$18,000. The appellant argued that, at a minimum, the board of review should submit comparable sales to support its 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 Board finds the only evidence of market value are the three comparable sales submitted by the appellant. These properties are similar to the subject in location and design but present varying degrees of similarity to the subject in age, dwelling size, site size and other features. Nevertheless, the Board gives less weight to appellant comparable #2 which, based on information contained in its MLS sheet and its sale price, appears to reflect a property in less than average condition. The Board finds the best evidence of market value to be appellant comparables #1 and #3 which sold in July and September 2020 for prices of \$40,000 and \$43,500 or for \$25.06 and \$36.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,820 or \$88.65 per square foot of living area, including land, which falls above the two best comparable sales in this record. Therefore, after considering

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<sup>1</sup> The appellant submitted the Multiple Listing Service sheets for each of its comparable sales. The MLS sheet for comparable #1 disclosed the home has a partial basement and that each of the comparable dwellings have either no central air conditioning or window unit cooling.

appropriate adjustments to the best comparable sales in the record, for differences from the subject the Board finds a reduction in the subject's assessment 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

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