



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Illinois Investment Properties, LLC  
DOCKET NO.: 20-07260.001-R-1  
PARCEL NO.: 02-26.0-122-010

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:** \$1,415  
**IMPR.:** \$885  
**TOTAL:** \$2,300

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 1.5-story dwelling of vinyl siding exterior construction with 894 square feet of living area. The dwelling was constructed in 1941. Features of the home include a basement, central air conditioning and one fireplace. The property has an approximately 7,533 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 a grid analysis and Multiple Listing Service (MLS) sheets on three comparable sales located in East St. Louis like the subject. The comparables have sites that range in size from 8,530 to 22,433 square feet of land area and are improved with 1-story dwellings of brick, vinyl or aluminum siding exterior construction ranging in size from 848 to 1,369 square feet of living area. The dwellings were built from 1940 to 1956. One comparable

has a basement and two comparables have either a concrete slab or a crawl space foundation.<sup>1</sup> One comparable has central air conditioning. The properties sold in either May or August 2020 for prices ranging from \$7,000 to \$14,000 or from \$8.25 to \$10.78 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$2,300 which reflects a market value of \$6,901 or \$7.72 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 \$7,336 after equalization. The subject's assessment reflects a market value of \$22,524 or \$25.19 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 \$5,500. 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 \$5,500 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 which have varying degrees of similarity to the subject in design, dwelling size and other features. These comparables sold in May or August 2020 for prices ranging from \$7,000 to \$14,000 or from \$8.25 to \$10.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$22,524 or \$25.19 per square foot of living area, including land, which falls above the range established by the only comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's total assessment commensurate with the appellant's request is justified.

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<sup>1</sup> Some property details for the appellant's comparables were found in their respective Multiple Listing Service (MLS) sheets submitted by the appellant.

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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING:

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C E R T I F I C A T I O N

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

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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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