



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

APPELLANT: Illinois Realty Group Holdings LLC  
DOCKET NO.: 20-08734.001-R-1  
PARCEL NO.: 08-27-233-013

The parties of record before the Property Tax Appeal Board are Illinois Realty Group Holdings LLC, the appellant, by Thomas Benedick, Attorney at Law in O'Fallon; and the Jefferson County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **Jefferson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$872  
**IMPR.:** \$26,146  
**TOTAL:** \$27,018

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jefferson 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 and masonry exterior construction with 1,344 square feet of living area.<sup>1</sup> Features of the home include an unfinished basement, central air conditioning and a detached 1,280 square foot garage. The dwelling was built in approximately 1964 and the garage was built in approximately 1975. The property has 5 lots that total 15,625 square feet of land area and is located in Bluford, Webber Township, Jefferson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located in Mt. Vernon. Three comparables have sites ranging in size from 6,599 to 11,326 square feet of land area that are

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<sup>1</sup> The Board finds the best evidence of the subject's improvements was the information within the board of review's submission.

improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,104 to 4,668 square feet of living area. The dwellings were built from 1940 to 1996. One comparable has a basement with finished area, two comparables have crawl-space foundations and one comparable has a slab foundation. Each comparable has central air conditioning and one comparable has a fireplace. One comparable has a 1-car detached garage and three comparables have a 1-car or 2-car attached garage. The comparables sold from March to July 2020 for prices of \$35,000 and \$40,000 or from \$8.57 to \$31.70 per square foot of living area, including land.

The appellant noted difficulty in obtaining information, as to the features of the subject property, since Jefferson County lost the subject's Property Record Card (PRC.)

Based on this evidence, the appellant requested the subject's assessment be reduced to \$12,000, which reflects a market value of \$36,004 or \$26.79 per square foot of living area, land included, 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 assessment for the subject of \$27,018. The subject's assessment reflects a market value of \$83,751 or \$62.31 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Jefferson County of 32.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located from .1 of a mile to 1.4 miles from the subject. The comparables have sites ranging in size from 18,750 to 49,788 square feet of land area that are improved with 1-story dwellings of frame exterior construction ranging in size from 832 to 1,218 square feet of living area. The dwellings were built from 1920 to 1965. One comparable has an unfinished basement and three comparables have crawl-space foundations. Each comparable has central air conditioning and three comparables have a garage ranging in size from 240 to 572 square feet of building area. Two of the comparables that have a garage, also each have a 440 or a 1,020 square foot shed. The comparables sold from February 2019 to March 2020 for prices ranging from \$58,000 to \$83,500 or from \$47.61 to \$83.16 per square foot of living area, including land.

As to the appellant's comparables, the board of review argued the comparables are located over 10 miles from the subject. In addition, the appellant's comparable #2 needed extensive repairs and comparable #4 possibly included a mobile home. The board of review acknowledged that the subject's PRC could not be located and sent a field representative to measure, photograph and gather data to create a new PRC for the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.<sup>2</sup>

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<sup>2</sup> The board of review requested that the Board dismiss the appellant's complaint, due to their failure to appear for the board of review's hearing. The Board denied the board of review's request, due to the board of review's failure to dismiss the appellant's complaint, and instead, sending a Final Decision which instructed a dissatisfied taxpayer to file an appeal to the Property Tax Appeal Board.

**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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to their location over 10 miles from the subject. The Board finds the board of review's comparables are similar to the subject in location, dwelling style, and some features. However, three of the board of review's comparables lack a basement foundation and two have considerably older dwellings when compared to the subject. In addition, one comparable lacks a garage, albeit, two have considerably larger sites when compared to the subject. Nevertheless, the best comparables sold from February 2019 to March 2020 for prices ranging from \$58,000 to \$83,500 or from \$47.61 to \$83.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,751 or \$62.31 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's slightly higher total estimated market value as reflected by its assessment is justified. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Illinois Realty Group Holdings LLC, by attorney:  
Thomas Benedick  
Attorney at Law  
1004 South Lincoln Avenue  
Suite 12  
O'Fallon, IL 62269

COUNTY

Jefferson County Board of Review  
Jefferson County Courthouse  
100 S 10th Street  
Mt. Vernon, IL 62864