



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

APPELLANT: Raven Securities Inc  
DOCKET NO.: 20-08847.001-R-1  
PARCEL NO.: 06-01.0-406-014

The parties of record before the Property Tax Appeal Board are Raven Securities Inc, 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:** \$2,776  
**IMPR.:** \$4,574  
**TOTAL:** \$7,350

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 split-level dwelling of frame exterior construction containing 1,104 square feet of living area. The dwelling was built in 1979. Features of the home include central air-conditioning, two fireplaces, and an attached garage containing 432 square feet of building area. The property has an 8,976 square foot site and is located in Cahokia, Centreville 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 from 1.7 to 3 miles from the subject property. The comparables have sites ranging in size from 6,316 to 10,019 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 888 to 1,018 square feet of living area. The dwellings were built from 1951 to 1964. Each comparable has central air-conditioning, and two comparables have either a detached 240

square foot garage or a 264 square foot car port. The comparables sold in either July or August 2019 for prices ranging from \$12,750 to \$16,900 or from \$14.36 to \$16.60 per square foot of living area, including land. The appellant also submitted property record cards for the subject and each comparable property along with the Multiple Listing Service (MLS) sheets associated with each comparable sale. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$7,350 to reflect an approximate market value of \$22,052 or \$19.97 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The appellant disclosed in the Residential Appeal form that the total assessment for the subject property is \$16,501. The subject's assessment reflects a market value of \$50,663 or \$45.89 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 also submitted a copy of the Final Administrative Decision of the Illinois Property Tax Appeal Board disclosing that the subject property was the subject of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-02150.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$7,350 based on the evidence presented in the record.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by the Property Tax Appeal Board as evidenced by a letter dated April 14, 2022.

### **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 board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. These comparables sold in either July or August 2019 for prices ranging from \$12,750 to \$16,900 or from \$14.36 to \$16.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$50,663 or \$45.89 per square foot of living area, including land, which is well 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 that the subject property is overvalued and, therefore, a reduction in the subject's total 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

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

APPELLANT

Raven Securities Inc, by attorney:  
Thomas Benedick  
Attorney at Law  
1004 South Lincoln Avenue  
Suite 12  
O'Fallon, IL 62269

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220