



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

APPELLANT: Illinois Realty Group Holdings, LLC
DOCKET NO.: 22-03166.001-R-1
PARCEL NO.: 01-24.0-326-040

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 St. Clair 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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$757
IMPR.: \$11,505
TOTAL: \$12,262

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 2022 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 is improved with a two-story dwelling of frame and masonry construction that contains 964 square feet of living area. The dwelling was built 2000. Features of the home include a slab foundation, central air conditioning, three bathrooms, and an attached garage with 360 square feet of building area. The property has a site with approximately 9,970 square feet of land area 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 information on three comparable sales improved with one-story dwellings of frame or frame and masonry construction that range in size from 864 to 1,525 square feet of living area. The homes were built from 1938 to 1970 with comparables #2 and #3 having effective construction dates of 1985. Comparables #1 and #3 have slab foundations while comparable #2 has a full basement. Each comparable has central air conditioning and one

bathroom. These properties have sites with either 6,534 or 9,583 square feet of land area. The comparables are located in East St. Louis or Cahokia from approximately 2.6 to 5.8 miles from the subject property. The sales occurred from November 2021 to May 2022 for prices ranging from \$19,000 to \$20,500 or from \$13.11 to \$21.99 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$6,667. To document the appeal the appellant submitted copies of the property record cards for the subject property and the comparables as well as copies of the Multiple Listing Service (MLS) listings for each comparable sale. The MLS listings for comparables #1 and #3 indicated that both properties were being sold "as-is" and comparable #1 was further described as needing some work.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,262. The subject's assessment reflects a market value of \$36,757 or \$38.13 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and copies of photographs of the subject and numerous other properties but did not provide any sales information or a sales grid analysis for any comparable sales.

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 Board finds the only sales in this record were provided by the appellant. However, the comparables differed from the subject dwelling in style and age, each being a one-story dwelling that are from 30 to 62 years older in chronological age from the subject dwelling or 15 and 30 years older in effective age from the subject dwelling, indicating upward adjustments to each comparable for age would be appropriate. Furthermore, each comparable has two-less bathrooms than the subject and none are described as having a garage as does the subject property, again indicating that upward adjustments to each comparable would be proper to make them more equivalent to the subject for these features. Also, two of the comparables were being sold "as-is" and comparable #1 was further described as needing some work, indicating these two properties may have condition issues making them inferior to the subject. Finally, the comparables are located from 2.6 to 5.8 miles from the subject with two being in a different city from the subject. Nevertheless, the comparables sold for prices ranging from \$19,000 to \$20,500 or from \$13.11 to \$21.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$36,757 or \$38.13 per square foot of living area, including land, which is above the range established by the only comparable sales in this record but appears appropriate when considering the adjustments to the comparables to make them more equivalent to the subject for age, condition, and features. Based on this evidence the Board finds the sales in this

record are supportive of the subject's assessment and 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:

April 16, 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

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

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