



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

APPELLANT: Illinois Realty Group Holdings, LLC
DOCKET NO.: 22-03167.001-R-1
PARCEL NO.: 03-03.0-304-007

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 **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: \$822
IMPR.: \$7,511
TOTAL: \$8,333

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 consists of a one-story dwelling of frame exterior construction with 1,160 square feet of living area. The dwelling was constructed in 1932. Features of the home include a concrete slab foundation and central air conditioning.¹ The property has a 5,663 square foot site and is located in Fairmont City, Canteen 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 East St. Louis or Cahokia and either 4.1 or 6.1 miles from the subject property. The comparables have sites that range in

¹ The appellant's appeal petition depicts the subject property has no garage while the subject's property record card, submitted by the board of review, depicts the subject has a 480 square foot garage documented with a photograph dated September 2017. The Board finds the subject property lacks a garage feature, as the photographic support is too dated for this 2022 appeal.

size from 6,534 to 9,583 square feet of land area and are improved with one-story dwellings of frame or frame and masonry exterior construction ranging in size from 864 to 1,525 square feet of living area. The dwellings were built from 1957 to 1970. Each comparable has central air conditioning. The properties sold from November 2021 to July 2022 for prices ranging from \$18,900 to \$20,000 or from \$13.11 to \$21.99 per square foot of living area, land included.

The appellant also submitted the Multiple Listing Service (MLS) sheets on each of its comparable sales which disclosed each of the properties were sold in "as is" condition. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$8,333 which reflects a market value of \$25,002 or \$21.55 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 after equalization of \$12,044. The subject's assessment reflects a market value of \$36,103 or \$31.12 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.

The board of review submitted its notes on appeal, a copy of the subject's property record card and property record cards for its comparable properties to the Property Tax Appeal Board with a postmark date of December 1, 2023. The Board finds the board of review comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, the property record card information submitted on the three board of review comparable properties is given no weight.

Conclusion of Law

The Property Tax Appeal Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use PTAB's prescribed forms in accordance with Section 1910.80 of the rules of the Property Tax Appeal Board whether a party is filing by paper or through the e-filing portal. Any party not complying with PTAB's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

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 gives less weight to appellant comparable #1 which differs from the subject in dwelling size. The Board finds appellant comparables #2 and #3 present varying degrees of similarity to the subject in location and age but are similar to the subject in dwelling size and other features. These two best comparables sold in December 2021 and July 2022 for prices of \$18,900 and \$19,000 or for \$20.70 and \$21.99 per square foot of living area, including land.

The subject's assessment reflects a market value of \$36,103 or \$31.12 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the 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:

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