



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

APPELLANT: Illinois Investment Properties, Inc.
DOCKET NO.: 22-03169.001-R-1
PARCEL NO.: 06-02.0-302-010

The parties of record before the Property Tax Appeal Board are Illinois Investment Properties, Inc., 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: \$1,647
IMPR.: \$7,240
TOTAL: \$8,887

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 1,076 square feet of living area. The dwelling was constructed in 1958. Features of the home include a concrete slab foundation, central air conditioning and a 192 square foot garage. The property has an approximately 7,405 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 either 1.2 or 1.6 miles from the subject property. The comparables have sites with 6,098 or 6,900 square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from

700 to 1,250 square feet of living area.¹ The dwellings were built from 1947 to 1960. Each comparable has a concrete slab foundation and central air conditioning. The properties sold from September 2021 to July 2022 for prices ranging from \$14,000 to \$16,500 or from \$12.80 to \$23.44 per square foot of living area, land included.

The appellant also submitted copies of the MLS sheets for its comparable properties which depict comparable #1 to have a Mold Disclosure and comparables #2 and #3 sold in "as is" condition. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$5,000 which reflects a market value of \$15,002 or \$13.94 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 \$8,887. The subject's assessment reflects a market value of \$26,640 or \$24.76 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, a spreadsheet with information on three comparable properties along with the 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 spreadsheet and property record cards containing information on three comparable properties submitted by the board of review 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value are the appellant's comparables which are located over one mile from the subject and relatively similar to the subject in age, design and

¹ The Board finds appellant comparable #3 has a dwelling size of 700 square feet of living area as disclosed in the property record card and Multiple Listing Service (MLS) sheet for the property, submitted by the appellant.

other features. However, their MLS sheets depict these properties either sold in “as is” condition or have a disclosure of mold suggesting these properties to be in less than average condition and that upward adjustments for condition are needed to make these properties more equivalent to the subject. These comparables sold from September 2021 to July 2022 for prices ranging from \$14,000 to \$16,500 or from \$12.80 to \$23.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$26,640 or \$24.76 per square foot of living area, including land, which falls above the range established by the best comparables in the record. Although, after considering appropriate adjustments to the best comparables for differences from the subject the Board finds the subject's assessment appears justified and a reduction in the subject's assessment is not 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

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