



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

APPELLANT: Illinois Realty Group Holdings, LLC  
DOCKET NO.: 22-04099.001-R-1  
PARCEL NO.: 05-382-011-00

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 Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,800  
**IMPR.:** \$10,570  
**TOTAL:** \$13,370

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jersey 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 with 1,337 square feet of living area.<sup>1</sup> The dwelling was constructed in 1950. Features of the home include one full bathroom and a concrete slab foundation. The property has a 12,000 square foot site and is located in Dow, Dow Township, Jersey County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument and within the Section V grid analysis of the Residential Appeal petition, the appellant provided limited information on three comparable sales. In addition, the appellant provided listing printouts for the three properties. The parcels range in size from 5,619 to 10,977 square feet of land area and are each improved with a one-story dwelling. The homes were built in either 1900

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<sup>1</sup> As the board of review's evidentiary submission was untimely filed and the board of review was defaulted in this proceeding, all factual details concerning the subject property are taken from the appellant's submission herein.

or 1918 and range in size from 676 to 1,025 square feet of living area. Comparable #3 also features central air conditioning. The homes have either one or two full bathrooms. The properties sold from May to November 2022 for prices ranging from \$16,500 to \$26,500 or from \$17.59 to \$25.85 per square foot of living area, including land.

Appellant's comparable #1 according to the listing sheet had an original asking price of \$35,000 before being sold for \$26,500 after a marketing time of six days. The remarks further indicated the property was sold "as is" and indicated, "Looking for a Fixer-Upper? This home is ready for you! The demolition is complete on this 3 bedroom 1.5 bath home. A new roof was installed February 2022." In the listing sheet, comparable #2 was depicted as being sold "as is" and further indicated that the seller "will not make any repairs or warranties." The property was further marketed as an "Investor/Contractor Special! This can be a great investment opportunity." The listing indicates the property sold for \$5,000 less than the original asking price after being on the market for two days. The listing sheet for comparable #3 included remarks, "Want a fixer upper? A little bit of TLC and you can add this property to your investment portfolio, or own home, or flip it. The house sits on two parcels and has 2 bedrooms 1 bath. The house is being sold as-is seller to make no repairs." The original asking price was \$28,000 and was sold after six days on the market for \$16,500.

The appellant also submitted a copy of the final decision of the Jersey County Board of Review disclosing the subject property had a total assessment of \$16,850 reflecting a market value of \$50,555 or \$37.81 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.<sup>2</sup>

Based on the foregoing evidence, the appellant requested the subject's total assessment be reduced to \$8,000 which reflects a market value of \$24,002 or \$17.95 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

By letter dated June 15, 2023, the Jersey County Board of Review was notified of this pending appeal and given until September 13, 2023 to either submit evidence or a written request for an extension of time to submit evidence. By postmark date of October 12, 2023, the board of review submitted its Notes on Appeal and evidence in response to this appeal. Given the due date and when the evidence was actually filed without a previously granted extension, by letter dated November 2, 2023, the Property Tax Appeal Board found the Jersey County Board of Review to be in default for not timely submitting its "Board of Review Notes on Appeal" and/or evidence.<sup>3</sup> Given the issuance of a default determination, the Board has not considered the late filed evidence of the board of review.

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

<sup>3</sup> Upon review of the documentation that was filed in October 2023, the Board finds, while a worksheet was submitted from the local appeal along with a property record card for the subject, no specific market value evidence in support of the subject's assessment was provided nor was the "Board of Review - Notes on Appeal" form submitted as required.

**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 only evidence of market value to be the three comparable sales submitted by the appellant. The Board finds that the subject dwelling is substantially newer and larger than each of the comparable sales presented. Moreover, the appellant's evidence clearly established that each of the comparables were in poor condition/being sold "as is," one dwelling was described as having "demolition completed." The Board finds that nothing in this record establishes that the subject dwelling is in "as is" or a "demolition completed" state as of the January 1, 2022 assessment date at issue. In fact, the appellant provided no photographic evidence whatsoever of the subject dwelling.

The subject's assessment reflects a market value of \$50,555 or \$37.81 per square foot of living area, including land, which is above the sales prices of each of the appellant's comparable properties which sold for prices ranging from \$16,500 to \$26,500 or from \$17.59 to \$25.85 per square foot of living area, including land. The subject's assessment reflects a market value which is above the only comparable sales in this record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Property Tax Appeal Board has examined the evidence submitted by the appellant and, absent evidence establishing that the subject property as of the lien date was in similar condition to the comparable sales presented, the Board finds that some reduction in the assessed valuation of the subject property is warranted in light of the record.

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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