



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

APPELLANT: Hawk Properties, Inc.
DOCKET NO.: 23-04236.001-R-1
PARCEL NO.: 02-17.0-324-001

The parties of record before the Property Tax Appeal Board are Hawk Properties, Inc., the appellant, by attorney Doug Stewart, of Stewart Law Group in Fairview Heights; 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: \$639
IMPR.: \$9,107
TOTAL: \$9,746

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 2023 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 1.5-story dwelling of masonry exterior construction with 1,488 square feet of living area. The dwelling was constructed in 1921. Features of the home include a basement and a fireplace. The property has an approximately 8,298 square foot site and is located in East St. Louis, E. 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 located from 3.8 to 6.5 miles from the subject. The parcels range in size from 5,663 to 11,326 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 948 to 1,436 square feet of living area. The dwellings were built from 1930 to 1964. Two homes have central air conditioning. The comparables sold from September 2022 to June 2023 for prices ranging from \$15,000 to \$19,900 or from \$13.86 to \$15.82 per square foot of living area, including land.

The appellant submitted a copy of a board of review final decision disclosing a total equalized assessment for the subject of \$9,746. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,000 prior to equalization. The subject's equalized assessment of \$9,746 reflects a market value of \$29,241 or \$19.65 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located on the same street or one block from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 4,356 to 6,534 square feet of land area and are improved with 1-story or 2-story homes of brick or frame exterior construction ranging in size from 1,094 to 1,828 square feet of living area. The dwellings were built from 1922 to 1940. Each home has a basement and a garage ranging in size from 190 to 480 square feet of building area, with comparable #2's garage reported to be on a dirt floor. Comparable #3 has central air conditioning and a carport. The comparables sold from February 2023 to March 2024 for prices ranging from \$30,000 to \$32,050 or from \$17.51 to \$29.30 per square foot of living area, including land.

The board of review noted the appellant's comparables are located in different neighborhoods than the subject. Based on this evidence the board of review requested the subject's assessment be sustained.

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. Adm. 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. Adm. 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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more than three miles from the subject.

The Board finds the best evidence of market value to be the board of review's comparables, which sold proximate in time to the assessment date and are more similar to the subject in location, site size, age, and some features, but have varying degrees of similarity to the subject in design, dwelling size, central air conditioning amenity, and garage amenity, subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

¹ Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

These most similar comparables sold for prices ranging from \$30,000 to \$32,050 or from \$17.51 to \$29.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$29,241 or \$19.65 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

January 21, 2025



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

Hawk Properties, Inc., by attorney:
Doug Stewart
Stewart Law Group
955 Lincoln Highway
Suite 102
Fairview Heights, IL 62208

COUNTY

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