



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

APPELLANT: Illinois Realty Group Holdings, LLC
DOCKET NO.: 23-04237.001-R-1
PARCEL NO.: 02-13.0-409-001

The parties of record before the Property Tax Appeal Board are Illinois Realty Group Holdings, LLC, 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: \$2,453
IMPR.: \$7,674
TOTAL: \$10,127

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 2-story dwelling of frame and masonry exterior construction with 1,200 square feet of living area.¹ The dwelling was constructed in 1930, has a reported effective age of 1975, and features a concrete slab foundation. The property has a 12,314 square foot site and is located in Fairview Heights, 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 from 5 to 7.3 miles from the subject. The parcels range in size from 4,792 to 9,583 square feet of land area and are improved with 1-story home of frame or masonry exterior construction ranging in size from 768 to 1,620

¹ The parties differ regarding the subject's dwelling size, site size, and design. The Board finds the best evidence of these features is found in the board of review's evidence which includes a sketch with measurements of the subject home.

square feet of living area. The dwellings were built from 1910 to 1926. Each home has a basement. Comparable #3 has a fireplace and a 396 square foot garage. The comparables sold from September 2022 to June 2023 for prices ranging from \$6,000 to \$12,187 or from \$7.52 to \$8.33 per square foot of living area, including land.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment of \$10,127. The subject's equalized assessment reflects a market value of \$30,384 or \$25.32 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² 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 \$9,306 prior to equalization. In support of its contention of the correct assessment the board of review submitted information on three comparable sales³ located within the same assessment neighborhood code as the subject, three of which are on the same street. The parcels range in size from 6,098 to 56,628 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 693 to 1,056 square feet of living area. The dwellings were built from 1925 to 1961 and have reported effective ages of 1985. Each home has a basement, two homes each have central air conditioning, and one home has a 280 square foot garage. The comparables sold from December 2021 to August 2022 for prices ranging from \$40,000 to \$133,000 or from \$57.72 to \$125.95 per square foot of living area, including land.

The board of review noted the appellant's comparables are located in a different township and neighborhood 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 5 or more miles from the subject, and to the board of review's comparable #3, which sold less proximate in time to the assessment date than the other sales in this record.

² 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.

³ The board of review presented four comparables, with reported sale data for three comparables. The board of review's evidence contains a Real Estate Transfer Declaration for comparable #4 indicating it was not advertised for sale and shall not be considered by the Board.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in location, but have varying degrees of similarity to the subject in design, dwelling size, age/effective age, foundation type, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$82,500 and \$133,000 or \$84.18 and \$125.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$30,384 or \$25.32 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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: _____

December 17, 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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