



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

APPELLANT: Justen J. Hong & Nicole C. Holland-Hong
DOCKET NO.: 23-04440.001-R-1
PARCEL NO.: 03-10.0-407-006

The parties of record before the Property Tax Appeal Board are Justen J. Hong & Nicole C. Holland-Hong, the appellants, by attorney Ryan J. Mason, of Mason Law Firm LLC in St. Louis; 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: \$39,925
IMPR.: \$206,446
TOTAL: \$246,371

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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-story dwelling of brick exterior construction with 3,245 square feet of living area.¹ The dwelling was built in 2010 and is approximately 13 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car garage with 1,150 square feet of building area. The property has a 38,267 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$625,000

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in its property record card presented by the board of review which includes a more detailed sketch with measurements than the sketch and measurements contained in the appellant's appraisal.

as of January 1, 2023. The appraisal was prepared by Melissa M. Carter, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected three comparables sales located from 0.33 of a mile to 5.88 miles from the subject. The parcels range in size from 21,606 square feet to 2.63 acres of land area and are improved with 1-story or 2-story homes of brick or brick and frame exterior construction ranging in size from 2,930 to 3,524 square feet of living area. The dwellings range in age from 1 to 50 years old. Each home has a basement with finished area, central air conditioning, and a 3-car garage. Two homes each have a fireplace and comparable #3 has an inground swimming pool. The comparables sold from September 2021 to August 2022 for prices ranging from \$625,000 to \$655,000 or from \$185.87 to \$215.02 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$550,925 to \$677,825. Based on this analysis, the appraiser estimated a market value for the subject of \$625,000 as of January 1, 2023.

The appellant submitted a final board of review decision disclosing the subject has a total assessment of \$246,371. The subject's assessment reflects a market value of \$739,187 or \$227.79 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's subdivision. The parcels range in size from 18,295 to 24,344 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 2,685 to 3,121 square feet of living area. The dwellings were built from 2006 to 2015. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 850 to 994 square feet of building area. Three homes each have two fireplaces. Comparables #1, #2, and #3 each have an inground swimming pool and comparable #2 also has a sunroom. The comparables sold from August 2022 to January 2023 for prices ranging from \$620,000 to \$765,000 or from \$208.19 to \$284.92 per square foot of living area, including land.

The board of review submitted property record cards and Real Estate Transfer Declarations for the appraisal sales and its comparable sales. The board of review noted the appraisal sales differ from the subject in design, age, exterior construction, quality of construction, basement finished area, and/or other improvements and two appraisal sales are located outside the subject's township. The board of review further noted differences of its comparables from the subject in

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.

age, exterior construction, finished basement area, bathroom count, and/or other improvements. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gave less weight to the appraised value conclusion as the appraiser selected two of three comparables that are located approximately 3 or more miles from the subject when sales within the subject's subdivision were available as demonstrated by the comparables presented by the board of review. Furthermore, the appraiser made no adjustments to appraisal sale #2 for differences from the subject in design and made questionable minimal adjustments to appraisal sales #1 and #3 for differences from the subject in age although one of these properties is new construction and one of these properties is a significantly older home than the subject. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales, due to substantial differences from the subject in design, age, and/or location. The Board gives less weight to the board of review's comparables #1 and #4 which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review comparables #2 and #3, which sold more proximate in time to the assessment date and are similar to the subject in design, age, location, and some features. These comparables each have an inground swimming pool unlike the subject and one comparable has a sunroom unlike the subject, suggesting downward adjustments to the comparables for these features would be needed to make them more equivalent to the subject. However, these comparable are smaller homes than the subject with smaller sites than the subject and one home lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed for these features. These two most similar comparables sold for prices of \$620,000 and \$765,000 or \$208.19 and \$284.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$739,187 or \$227.79 per square foot of living area, including land, which is bracketed by the two best comparable sales in the 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: _____

February 18, 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

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