



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

APPELLANT: Hawk, Inc.
DOCKET NO.: 23-05984.001-R-1
PARCEL NO.: 10-215-001-00

The parties of record before the Property Tax Appeal Board are Hawk, Inc., the appellant, by attorney Doug Stewart, of Stewart Law Group in Fairview Heights; and the Jersey 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 **Jersey** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,065
IMPR.: \$23,595
TOTAL: \$33,660

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 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 frame exterior construction with 952 square feet of living area. The dwelling was constructed in 1920. The property has a 413,820 square foot site and is located in Grafton, Rosedale Township, Jersey 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 in Jerseyville and from 16.1 to 16.6 miles from the subject. The parcels range in size from 6,874 to 22,216 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 637 to 1,107 square feet of living area. The dwellings were built from “82” to 1930.¹ Two home each have central air conditioning. The comparables sold from June 2023 to March 2024

¹ The listing information for comparable #2 discloses an “unknown” age for this property. The Board finds it is unclear whether the appellant is reporting an age of 82 years or an age of 1882 or 1982.

for prices ranging from \$53,000 to \$59,000 or from \$49.68 to \$92.62 per square foot of living area, including land.

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 \$33,660. The subject's assessment reflects a market value of \$100,990 or \$106.08 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Jerseyville or Grafton and from 1.9 to 15 miles from the subject. The parcels range in size from 12,000 to 219,106 square feet of land area and are improved with 1-story or 1.5-story homes of frame exterior construction ranging in size from 705 to 1,055 square feet of living area. The dwellings were built from 1919 to 1950. Three comparables have a basement. Comparables #1, #2, and #3 each have a carport ranging in size from 200 to 720 square feet of building area and comparables #3 and #4 each have a 288 square foot garage. The comparables sold from October 2023 to June 2024 for prices ranging from \$100,000 to \$120,500 or from \$103.32 to \$141.84 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2, for which no intelligible age was reported. The Board gives less weight to the board of review's comparable #1, which is a 1.5-story home compared to the subject 1-story home, and to the appellant's comparable #1 and the board of review's comparable #3, which are less similar to the subject in dwelling size than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #2 and #4, which are more similar to the subject in design and dwelling size but have varying degrees of similarity to the subject in age, location, site size, and features. These comparables sold for prices ranging from \$53,000 to \$120,500 or from \$59.68 to

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.

\$121.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,990 or \$106.08 per square foot of living area, including land, which is within 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: _____

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

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