



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

APPELLANT: Illinois Realty Group Holdings, LLC
DOCKET NO.: 23-06048.001-R-1
PARCEL NO.: 08-27-233-013

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

LAND: \$1,117
IMPR.: \$33,488
TOTAL: \$34,605

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jefferson 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 1,344 square feet of living area.¹ The dwelling was constructed in 1964 and features a basement, central air conditioning, and a 1,280 square foot garage. The property has a 15,625 square foot site and is located in Bluford, Webber Township, Jefferson 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 34.3 to 44.7 miles from the subject. The comparables are improved with 2-story homes ranging in size from 1,209 to 2,364 square feet of living area that were built from 1900 to 1925. The comparables have varying degrees of similarity to the subject in site size and other features. The comparables sold

¹ The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review which was not refuted by the appellant.

from July 2023 to April 2024 for prices ranging from \$4,900 to \$36,000 or from \$3.19 to \$17.37 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 \$34,605. The subject's assessment reflects a market value of \$101,392 or \$75.44 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Jefferson County of 34.13% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from 0.11 of a mile to 7.9 miles from the subject. The comparables are improved with 1-story homes ranging in size from 1,048 to 1,456 square feet of living area that were built from 1920 to 1978. The comparables have varying degrees of similarity to the subject in site size and other features. The comparables sold from June 2022 to July 2024 for prices ranging from \$85,000 to \$170,000 or from \$65.58 to \$116.75 per square foot of living area, including land.

The board of review also submitted a brief contending that the appellant reported an incorrect dwelling size for the subject as the property record card, which was presented, depicts a dwelling size of 1,344 square feet of living area and a 1,280 square foot garage. The board of review also presented a copy of a contract for deed for the subject property dated January 22, 2020 for a price of \$57,900, with the appellant identified as the seller and the final payment due from the buyers on December 22, 2020. With regard to the appellant's comparables, the board of review argued these sales are outside Jefferson County even though more proximate sales were available. The board of review further asserted these properties differ from the subject in design, condition, and/or location.

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 nine comparable sales and evidence of a sale of the subject by contract for deed in January 2020. The Board gives less weight to the appellant's comparables and the board of review's comparables #5 and #6 due to their locations more than 2 miles from the subject, with the appellant's comparables located more than 30 miles from the subject. The Board gave less weight to the board of review's comparable #4 which sold less proximate in time to the assessment date than the other sales in this record. The Board gave little weight to the subject's January 2020 sale due to the fact the sale did not occur as proximate in time to the

assessment date at issue and the record indicates the subject property was not conveyed to the buyers after the final payment was due.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3, which sold more proximate in time to the assessment date, are located more proximate to the subject than the other sales in this record, and are similar to the subject in 1-story design, dwelling size, and some features, but have varying degrees of similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$85,000 to \$105,075 or from \$65.58 to \$84.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$101,392 or \$75.44 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: March 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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COUNTY

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