



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

APPELLANT: Illinois Investment Properties LLC  
DOCKET NO.: 24-03103.001-R-1  
PARCEL NO.: 01-35.0-212-009

The parties of record before the Property Tax Appeal Board are Illinois Investment Properties LLC, the appellant, by attorney Patrick Sullivan, of PRDS Law, LLC in Belleville; 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:** \$2,581  
**IMPR.:** \$8,892  
**TOTAL:** \$11,473

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 2024 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 936 square feet of living area. The dwelling was built in 1955 and is approximately 69 years old. Features of the home include a crawl space foundation, central air conditioning, and a 216 square foot garage.<sup>1</sup> The property has a 16,117 square foot site and is located in Cahokia, Centreville 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, together with listing information for these properties. The comparables are located from 2.0 to 38.8 miles from the subject and are improved with 1-story homes with 864 or 962 square feet of living area that range in age from 66

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<sup>1</sup> The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review and the appellant.

to 122 years old. One home has a basement and two homes have central air conditioning. The parcels range in size from 3,049 to 20,036 square feet of land area. The comparables sold from May 2024 to February 2025 for prices ranging from \$11,750 to \$13,365 or from \$13.51 to \$13.89 per square foot of living area, including land.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment for the subject of \$11,473. The subject's assessment reflects a market value of \$34,422 or \$36.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

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 \$10,370 prior to equalization. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 6,534 to 8,712 square feet of land area and are improved with 1-story homes built from 1951 to 1960. Three homes have a crawl space foundation and one home has a slab foundation. Each home has central air conditioning and comparable #3 has a 576 square foot garage. The comparables sold from May 2022 to September 2024 for prices ranging from \$29,500 to \$50,000 or from \$30.30 to \$45.29 per square foot of living area, including land.

The board of review contended one of the appellant's comparables is a vacant lot and two are in different townships than the subject. 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.Admin.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.Admin.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.

As an initial matter, the Board gave no weight to the board of review's assertion that one of the appellant's comparables is a vacant lot. The appellant presented listing information for these sales, each of which depicts a residence that is being sold.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in age and/or which are located in a different township than the subject.

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<sup>2</sup> 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. Admin. 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 2024.

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 dwelling size, age, location, and some features, although these comparables have smaller sites than the subject and three comparables lack a garage that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$29,500 to \$50,000 or from \$30.30 to \$45.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$34,422 or \$36.78 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: \_\_\_\_\_

November 25, 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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