



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

APPELLANT: Falcon, Ltd
DOCKET NO.: 24-03109.001-R-1
PARCEL NO.: 08-28.0-125-004

The parties of record before the Property Tax Appeal Board are Falcon, Ltd, 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: \$3,020
IMPR.: \$20,956
TOTAL: \$23,976

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 1.5-story dwelling of frame exterior construction with 1,068 square feet of living area.¹ The dwelling was constructed in 1902. Features of the home include a crawl space foundation and central air conditioning. The property has a 6,098 square foot site and is located in Belleville, Belleville 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 2.2 to 12.0 miles from the subject. The comparables are improved with 1-story or 2-story homes and have varying degrees of similarity to the subject in dwelling size, age, site size, and features. The comparables

¹ The Board finds the best evidence of dwelling size is found in its property record card presented by the board of review, which was not refuted by the appellant.

were reported to have sold in April and December 2024 for prices of \$54,000 and \$55,000 or from \$37.50 to \$71.61 per square foot of living area, including land.²

The appellant submitted a final decision of the board of review disclosing the total equalized assessment for the subject of \$23,976. The subject's assessment reflects a market value of \$71,935 or \$67.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

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 \$23,501 prior to equalization. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.4 of a mile to 1.2 miles from the subject. The parcels range in size from 2,614 to 7,405 square feet of land area and are improved with 1.5-story homes ranging in size from 882 to 1,372 square feet of living area. The dwellings were built from 1899 to 1948. Each home has a basement, one of which has finished area, and central air conditioning. One comparable has a 660 square foot garage. The comparables sold from February 2022 to May 2023 for prices ranging from \$70,000 to \$101,000 or from \$60.76 to \$85.88 per square foot of living area, including land.

The board of review submitted information on the appellant's comparables, noting that the comparables are outside the subject's neighborhood and/or township and differ from the subject in design. The Real Estate Transfer Declaration for the appellant's comparable #1 indicates it was not advertised for sale. 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 no reduction in the subject's assessment is warranted.

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 significant differences from the subject in design and/or location. Moreover, the appellant's comparable #1 was not advertised for sale, indicating this was not an arm's length sale reflective of market value.

² The board of review presented a property record card and Real Estate Transfer Declaration for comparable #1, indicating this property has a dwelling size of 1,440 square feet and sold with another parcel for a price of \$104,000.

³ 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 relatively proximate in time to the assessment date and are more similar to the subject in design and location, but have varying degrees of similarity to the subject in dwelling size, age, site size, and features. These comparables each have a basement unlike the subject, one comparable has a garage unlike the subject, one comparable is a significantly newer home than the subject, and one comparable is a much larger home than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. However, one comparable is a substantially smaller home than the subject and one comparable has a much smaller site than the subject, suggesting upward adjustments for these features would be needed.

These most similar comparables sold for prices ranging from \$70,000 to \$101,000 or from \$60.76 to \$85.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,935 or \$67.36 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

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 17, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Falcon, Ltd, by attorney:
Patrick Sullivan
PRDS Law, LLC
107 W Main
Belleville, IL 62220

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220