



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

APPELLANT: Illinois Investment Properties LLC
DOCKET NO.: 24-03110.001-R-1
PARCEL NO.: 02-22.0-417-005

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: \$1,645
IMPR.: \$11,278
TOTAL: \$12,923

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 brick exterior construction with 918 square feet of living area. The dwelling was constructed in 1951 and is approximately 73 years old. Features of the home include a basement and central air conditioning. The property has an approximately 6,970 square foot site and is located in East St. Louis, E. St. Louis 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 1.6 to 6.7 miles from the subject. The parcels range in size from 3,920 to 7,405 square feet of land area and are improved with 1-story homes ranging in size from 988 to 1,309 square feet of living area. The dwellings

were built from 1919 to 1925.¹ Each home has a basement and two homes have central air conditioning. The comparables sold from July 2024 to March 2025 for prices ranging from \$15,000 to \$22,500 or from \$15.18 to 21.63 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 \$12,923. The subject's assessment reflects a market value of \$38,773 or \$42.24 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.²

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 \$11,479 prior to equalization. In support of its contention of the correct assessment the board of review submitted information on two comparable sales located 5 blocks from the subject and within the subject's neighborhood assessment code. The comparables have 7,405 or 9,148 square foot sites that are improved with 1-story homes with 1,080 or 1,107 square feet of living area. The homes were built in 1940 or 1954 and have a reported quality grade of D. Each home has a crawl space foundation and a 300 or a 480 square foot dirt floor garage. One home has central air conditioning. The comparables sold in May 2022 and April 2024 for prices of \$52,000 and \$45,000 or \$48.15 and \$40.65 per square foot of living area, respectively.

The board of review also submitted information on the appellant's comparables, noting these comparables are outside the subject's neighborhood, are much older homes than the subject and have quality grades of D-5, D, or C-5 compared to the subject's quality grade of C. The board of review argued comparable #3 was an unqualified sale due to damage to the property.

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

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.

The record contains a total of five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more distant from the subject

¹ The Board finds the best evidence of age is found in the property record cards for these properties submitted by the board of review, which were not refuted by the appellant.

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. 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.

than the other sales in this record and differ substantially from the subject in dwelling size and/or age.

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 dwelling size, age, location, site size, and some features, although these comparables each have a crawl space foundation compared to the subject's basement, each have a garage unlike the subject, and one comparable lacks central air conditioning that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$45,000 and \$52,000 or \$40.65 and \$48.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$38,773 or \$42.24 per square foot of living area, including land, which is below the two best comparable sales in terms of total market value and is bracketed by the two best comparables on a price per square foot basis. 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

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