



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

APPELLANT: Illinois Mobile Homes LLC  
DOCKET NO.: 24-03111.001-R-1  
PARCEL NO.: 06-21.0-102-010

The parties of record before the Property Tax Appeal Board are Illinois Mobile Homes 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 **A Reduction** 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:** \$12,185  
**IMPR.:** \$9,100  
**TOTAL:** \$21,285

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 mobile home with 1,090 square feet of living area.<sup>1</sup> The dwelling was manufactured in 1976. Features include an open frame porch, deck, and shed. The property has a 186,672 square foot site and is located in Dupo, Sugar Loaf 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, two of which are located within the same township as the subject. The appellant did not report the proximity of these properties to the subject. The parcels range in size from 3,485 to 7,405 square feet of land area and are improved with 1-story or 1.5-story homes ranging in size from 896 to 972 square feet of living

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<sup>1</sup> The Board finds the best evidence of dwelling size is found in the subject's property record card presented by both parties, which reports an original size of 770 square feet plus an addition of 320 square feet.

area.<sup>2</sup> The dwellings were built from 1948 to 1959. Two homes have central air conditioning and one home has a 338 square foot garage. The comparables sold in April or September 2024 for prices of \$19,000 and \$20,000 or from \$19.55 to \$22.32 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$19,800, which would reflect a market value of \$59,406 or \$54.50 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,741. The subject's assessment reflects a market value of \$80,231 or \$73.61 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on two comparable sales<sup>4</sup> located within the same township as the subject. The board of review did not report the proximity of these properties to the subject. The comparables are improved with mobile homes with 770 or 1,320 square feet of living area that were manufactured in 1978 or 1980. Each comparable has a 6,970 or 21,780 square foot site and features a 528 or an 804 square foot garage. The comparables sold in February 2022 and October 2023 for prices of \$38,000 and \$25,000 or \$49.35 and \$18.94 per square foot of living area, respectively. The Real Estate Transfer Declarations for these sales indicate they were not advertised for sale and that comparable #1 sold with another parcel and has a combined site size of 1.04 acres.

The board of review submitted information on the appellant's comparables, noting that these properties are not mobile homes like the subject and/or are not located in the same township as the subject. The Real Estate Transfer Declaration for comparable #3 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables, which

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<sup>2</sup> The Board finds the best evidence of these comparables' features is found in their property record cards presented by the board of review, which were not refuted by the appellant.

<sup>3</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.

<sup>4</sup> The board of review presented four comparables but only reported sales data for two comparables.

were not advertised for sale as shown in their Real Estate Transfer Declarations and are not arm's length sales reflective of market value.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which sold proximate in time to the assessment date but have varying degrees of similarity to the subject in location, design, dwelling size, age, site size, and features. These comparables have significantly smaller sites than the subject, suggesting upward adjustments to these comparables for site size would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$19,000 and \$20,000 or \$19.55 and \$22.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$80,231 or \$73.61 per square foot of living area, including land, which is above the best two 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 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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