



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

APPELLANT: Oakwood Properties Holdings LLC  
DOCKET NO.: 24-03114.001-R-1  
PARCEL NO.: 02-18.0-329-027

The parties of record before the Property Tax Appeal Board are Oakwood Properties Holdings 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:** \$432  
**IMPR.:** \$7,694  
**TOTAL:** \$8,126

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 masonry exterior construction with 1,042 square feet of living area. The dwelling was constructed in 1911 and is approximately 113 years old. Features of the home include a basement. The property has a 3,257 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 1.0 or 2.2 miles from the subject. The comparables have 3,920 or 4,792 square foot sites that are improved with 1-story or 1.5-story homes ranging in size from 988 to 1,388 square feet of living area. The dwellings range in age from 50 to 103 years old. Each home has a basement. The comparables sold from December 2024 to March 2025 for prices of \$15,000 or \$17,000 or from \$12.25 to \$15.18 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 equalized assessment for the subject of \$8,126. The subject's assessment reflects a market value of \$24,380 or \$23.40 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 3,485 to 6,098 square feet of land area and are improved with 1-story homes ranging in size from 880 to 1,769 square feet of living area. The dwellings were built from 1894 to 1912. One home has a basement and two comparables have central air conditioning. The comparables sold from July 2023 to September 2024 for prices ranging from \$54,470 to \$100,000 or from \$30.79 to \$113.64 per square foot of living area, including land.

The board of review also submitted information on the appellant's comparables, noting they are older homes than the subject, located in a different neighborhood than the subject, and/or differ from the subject in condition. 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.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which are less similar to the subject in location and/or design than the other sales in this record. The Board gives less weight to the board of review's comparable #3, which is a significantly larger home than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #2, which sold relatively proximate to the assessment date and are more similar to the subject in 1-story design, age, site size, location, and some features, although one comparable is a much larger home than the subject and one comparable has central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. However, one comparable is a much smaller home and lacks a basement that is a feature of the subject, suggesting upward

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<sup>1</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.

adjustments for these features would be needed. These most similar comparables sold for prices ranging from \$17,000 to \$100,000 or from \$13.80 to \$113.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$24,380 or \$23.40 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.



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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



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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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APPELLANT

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