



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

APPELLANT: Illinois Real Estate Portfolio LLC
DOCKET NO.: 24-03115.001-R-1
PARCEL NO.: 02-32.0-401-014

The parties of record before the Property Tax Appeal Board are Illinois Real Estate Portfolio 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: \$624
IMPR.: \$3,976
TOTAL: \$4,600

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 984 square feet of living area. The dwelling is approximately 69 years old. Features include a crawl space foundation and a 288 square foot carport. The property has an 8,276 square foot site and is located in East St. Louis, 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 located 3.0 or 3.1 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 are 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 and \$17,000 or from \$12.25 to \$15.18 per square foot of living area, including land. The appellant reported in the grid analysis that the subject sold in

August 2023 for a price of \$8,800. The appellant did not provide any details regarding this sale and this sale is not shown in the subject's property record card presented by the appellant.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$10,591. The subject's assessment reflects a market value of \$31,776 or \$32.29 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$4,600, which would reflect a market value of \$13,801 or \$14.03 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on August 28, 2025.

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 three comparable sales and evidence of an August 2023 sale of the subject submitted by the appellant. The Board gives less weight to the subject's sale as the appellant did not support this sale with any evidence to demonstrate that it was an arm's length sale reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable sales, which sold relatively proximate in time to the assessment date but have varying degrees of similarity to the subject in design, dwelling size, age, location, site size, and features, suggesting adjustments to the comparables would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$15,000 and \$17,000 or from \$12.25 to \$15.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$31,776 or \$32.29 per square foot of living area, including land, which is above the range established by the best comparable sales in this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). On this limited record, the Board has examined the evidence submitted by the appellant and finds that a reduction in the subject's assessment commensurate with the appellant's request 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



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:

March 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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APPELLANT

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