



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

APPELLANT: Oakwood Properties Holdings LLC
DOCKET NO.: 24-03116.001-R-1
PARCEL NO.: 02-30.0-121-047

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: \$313
IMPR.: \$13,536
TOTAL: \$13,849

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 masonry exterior construction with 1,242 square feet of living area. The dwelling was constructed in 1955 and is approximately 69 years old. Features of the home include an unfinished basement, central air conditioning and a 616 square foot garage. The property has an approximately 6,251 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 a grid analysis and Multiple Listing Service (MLS) sheets with information on three comparable sales located within 6.10 miles from the subject property. The comparables have sites that range in size from 6,970 to 8,276 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 896 to 1,232 square feet of living area. The dwellings are 66 or 67 years old. Each comparable has a concrete slab

foundation and central air conditioning.¹ One comparable has a 336 square foot garage and one comparable has a carport. The properties sold in April and September 2024 for prices of \$20,000 and \$21,500 or from \$17.45 to \$22.35 per square foot of living area, land included.

The MLS sheets submitted by the appellant depict comparable #1 as needing rehabilitation and that the sale was “part of a package deal.” Comparable #2 was described as needing “a lot of TLC” while comparable #3 was sold in “as is” condition. Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$5,000 which reflects a market value of \$15,002 or \$12.08 per square foot of living area, land included, 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 \$13,849. The subject's assessment reflects a market value of \$41,551 or \$33.46 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appellant’s evidence the board of review submitted copies of the property record cards and PTAX-203 Real Estate Transfer Declarations associated with each of the properties. The property record cards disclose each property has a concrete slab foundation and that appellant comparable #1 has a carport amenity. The PTAX-203 for appellant comparable #1 disclosed full actual consideration of \$95,000 and that the property was not advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites with 6,251 or 10,019 square feet of land area and are reported to be improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,020 to 1,610 square feet of living area. The homes were built from 1940 to 1965. One comparable has an unfinished basement and two comparables have a crawl space foundation.³ Two dwellings have central air conditioning and two properties have a 220 or 336 square foot garage. Comparable #1 has a finished attic. The properties sold from April 2022 to July 2023 for prices ranging from \$31,050 to \$73,000 or from \$28.75 to \$71.57 per square foot of living area, land included.

The board of review also submitted the PTAX-203 declarations for each of its comparables which disclosed comparable #3 was not an advertised sale. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

¹ Some property descriptive details for the appellant’s comparables have been corrected or amended with information disclosed in their respective MLS sheets, submitted by the appellant, as these details were omitted from the Section V grid by counsel.

² Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

³ Some property descriptive details for the board of review’s comparables have been corrected or amended with information disclosed in their respective property record cards, submitted by the board of review.

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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are located more than five miles from the subject property. The Board gives less weight to appellant comparable #1 and board of review comparable #3 which were not advertised for sale, as disclosed in the respective PTAX-203 declarations, and therefore may not be reflective of market value.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, were advertised for sale on the open market but present varying degrees of similarity to the subject in design, dwelling size and other features. Nevertheless, these two comparables sold in April 2022 and July 2023 for prices of \$50,000 and \$73,000 or \$31.06 and \$71.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$41,551 or \$50.18 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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:

April 21, 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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