



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

APPELLANT: Illinois Real Estate Portfolio LLC  
DOCKET NO.: 24-03118.001-R-1  
PARCEL NO.: 10-31.0-111-032

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 **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:** \$8,828  
**IMPR.:** \$41,668  
**TOTAL:** \$50,496

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 2-story duplex building of masonry exterior construction with 2,520 square feet of gross building area.<sup>1</sup> The building was constructed in 1980 and is approximately 44 years old. Features of the building include a crawl space foundation and central air conditioning. The property has an approximately 9,914 square foot site and is located in Mascoutah, Mascoutah 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 in Belleville and from 9.3 to 13.8 miles from the subject

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<sup>1</sup> The Board finds the best description of the subject's building size was found in the board of review's grid analysis which depicts a 2,520 gross building area, where each floor has 1,260 square feet of building area.

property.<sup>2</sup> The comparables have sites ranging in size from 7,405 to 25,265 square feet of land area<sup>3</sup> and are improved with one or more 1-story buildings of frame or masonry exterior construction ranging in size from 768 to 1,856 square feet of building area. The buildings were built from 1847 to 1958. Two comparables have a basement and one comparable has a crawl space foundation. Two comparables have central air conditioning, one building has two fireplaces and one comparable has a garage and carport. Comparable #1 reflects the sale of four parcels containing three improvements with a total size of 2,816 square feet of building area. Comparables #2 and #3 are duplex style buildings. The MLS sheets depict comparable #1 “need rehab” and comparable #3 is “partially renovated.” The properties sold from February to May 2024 for prices ranging from \$50,000 to \$56,000 or from \$17.76 to \$42.04 per square foot of building area, land included.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$16,300 which reflects a market value of \$48,905 or \$19.41 per square foot of building 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 \$50,496 after equalization. The subject's assessment reflects a market value of \$151,503 or \$60.12 per square foot of building area, land included, when using the statutory level of assessment of 33.33%.<sup>4</sup>

The board of review critiqued the appellant’s comparables contending each of the properties are located outside of the subject’s township and that comparable #1 was a multi-parcel sale. To support these contentions the board of review submitted the property record cards for each of the appellant’s comparables and the PTAX-203 Real Estate Transfer Declarations which identified four parcels for appellant comparable #1.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Mascoutah like the subject property. The comparables have sites ranging in size from 3,920 to 11,326 square feet of land area<sup>5</sup> and are improved with a 1-story, 1.5-story or a 2-story duplex style buildings of frame or brick exterior construction ranging in size from 1,293 to 2,264 square feet of building area. The buildings were constructed from 1900 to 1977. One comparable has a basement and three comparables have a crawl space foundation. Each building has central air conditioning and three properties have a garage amenity. Comparables #1 and #2 reflect the sale of two parcels. The properties sold from June

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<sup>2</sup> Property details for the appellant’s comparables have been corrected or amended with information disclosed in the MLS sheets submitted by the appellant as well as property record cards and PTAX-203 data submitted by the board of review.

<sup>3</sup> The PTAX-203 Real Estate Transfer Declaration for appellant comparable #1 depicts four parcels were included with this sale having a combined site size of 0.58 acres or 25,265 square feet of land area. The MLS sheet for this sale reported three improvements with 768 square feet, 948 square feet and 1,100 square feet of building area or a combined total of 2,816 square feet of building area and a per square foot purchase price of \$17.76.

<sup>4</sup> 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.

<sup>5</sup> Site sizes for comparables #1 and #2, each having two parcels, total 11,326 square feet and 5,663 square feet of land area, respectively, based on parcels sizes reported in the PTAX-203 for these sales.

2022 to November 2024 for prices ranging from \$137,000 to \$248,900 or from \$69.88 to \$134.57 per square foot of building area, land included.

The board of review's Notes included comments asserting the "BOR feels the subject is grossly under assessed." Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are located in a different township and over nine miles from the subject property. The Board also gives less weight to board of review comparables #1 and #3 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #4 which are more similar to the subject in location, duplex style, foundation type and other features. However, these properties present varying degrees of similarity to the subject in age, building area and garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in March 2023 and November 2024 for prices of \$225,000 and \$248,900 or \$131.28 and \$134.57 per square foot of building area, including land. The subject's assessment reflects a market value of \$151,503 or \$60.12 per square foot of building 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 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:

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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