



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

APPELLANT: Hawk Properties, Inc
DOCKET NO.: 24-03123.001-R-1
PARCEL NO.: 02-26.0-107-007

The parties of record before the Property Tax Appeal Board are Hawk Properties, Inc, 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: \$1,541
IMPR.: \$7,530
TOTAL: \$9,071

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 brick exterior construction with 1,008 square feet of living area. The dwelling was constructed in 1918 and is approximately 106 years old. Features of the home include a full basement, central air conditioning, a 378 square foot garage and a 210 square foot carport. The property has a 6,534 square foot site and is located in East St. Louis, East 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 2.0 to 4.2 miles from the subject. The parcels have either 3,920 or 4,792 square feet of land area and are improved with 1-story or 1.5-story homes of masonry exterior construction ranging in size from 988 to 1,388 square feet of living area. The dwellings are 50 to 103 years old and have basements. The comparables sold from December 2024 to February 2025 for prices of \$15,000 or \$17,000 or

from \$12.25 to \$15.108 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 assessment for the subject of \$10,972. The subject's assessment reflects a market value of \$32,919 or \$32.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appeal the board of review asserts the appellant's comparables #1 and #3 are located outside of the subject neighborhood and appellant's comparable #2 is in a different township. The board of review submitted property record cards and photos of the appellant's comparables along with a PTAX-203 Real Estate Transfer Declaration form that disclosed appellant's comparable #3 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 less than 1 mile from the subject. The parcels have 6,098 or 6,534 square feet of land area and are improved with 1-story or 2-story homes of brick exterior construction ranging in size from 1,040 to 1,828 square feet of living area. The dwellings were constructed in 1927 or 1930 and have basements. Each comparables has central air conditioning. The comparables sold in March or September 2024 for prices ranging from \$27,000 to \$50,000 or from \$17.51 to \$38.23 per square foot of living area, including land. The board of review also submitted PTAX-203 Real Estate Transfer Declaration forms that disclosed board of review comparables #2 and #3 were not advertised for sale. Based on this evidence the board of review requests 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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are located at least 2 miles from the subject. The Board also gives less weight to appellant's comparable #3 as well as board of review comparables #2 and #3 which were not considered to be arm's length transactions due to the fact they were not advertised for sale and have considerably larger dwelling sizes when compared to the subject.

¹Procedural 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.

The Board finds on this limited record the best evidence of market value to be board of review comparable sale #1 which is relatively similar to the subject in location, age, dwelling size and features. This comparable sold for \$27,000 or \$25.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$32,919 or \$32.66 per square foot of living area, including land, which is above the best comparable sale in this record. After considering appropriate adjustments to the best comparable 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



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:

May 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Hawk Properties, Inc, by attorney:
Patrick Sullivan
PRDS Law, LLC
107 W Main
Belleville, IL 62220

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220