



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

APPELLANT: Illinois Realty Group Holdings LLC
DOCKET NO.: 24-03607.001-R-1
PARCEL NO.: 06-11.0-207-009

The parties of record before the Property Tax Appeal Board are Illinois Realty Group 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: \$2,465
IMPR.: \$9,943
TOTAL: \$12,408

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 is improved with a one-story dwelling of frame construction containing 936 square feet of living area. The dwelling was constructed in 1958 and is approximately 66 years old. Features of the property include a slab foundation, central air conditioning, one bathroom, and a detached garage with 300 square feet of building area. The property has an 8,712 square foot site located in Cahokia, 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 improved with 1.5-story dwellings of frame or frame and masonry exterior construction that range in size from 770 to 1,800 square feet of living area. The homes were constructed from 1889 to 1916 and are from approximately 108 to 135 years old. Each property has a basement and one or two bathrooms. One comparable has central air conditioning. These properties have sites ranging in size from 6,969 to 21,344

square feet of land area and are located in East St. Louis or Belleville from 9.6 to 14.5 miles from the subject property. The appellant submitted copies of the listings associated with each comparable. The agent remarks associated with comparable #1 indicated that the property has mold in the basement, some structural damage and is a total rehab. The agent remarks associated with comparable #3 indicated the property is ready for rehab, the property is being sold "as is", and seller is doing no inspections or repairs. The appellant indicated these properties sold in December 2023 and July 2024 for prices ranging from \$4,500 to \$20,000 or from \$5.84 to \$11.11 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$9,300.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,408. The subject's assessment reflects a market value of \$37,228 or \$39.77 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of frame construction that range in size from 864 to 1,316 square feet of living area. The homes were built in 1950 or 1958. Each comparable has central air conditioning, and one bathroom. One comparable has one fireplace, and two comparables have a garage with 300 and 480 square feet of building area, respectively. These properties have sites ranging in size from 6,534 to 8,712 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located approximately two blocks from the subject property. The sales occurred from November 2020 to October 2024 for prices ranging from \$45,000 to \$320,000 or from \$34.19 to \$370.37 per square foot of living area, including land. To document the comparables the board of review submitted copies of their property record cards and copies of the PTAX-203 Illinois Real Estate Transfer Declarations for comparables #3 and #4.

In rebuttal the board of review argued the sales used by the appellant were located outside the subject's township. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's comparable #1 indicating a purchase price of \$3,000 rather than the \$4,500 reported by the appellant. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's comparable sale #3 indicating the property was not advertised for sale and sold for a price of \$30,000 rather than the \$20,000 reported by the appellant.

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

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

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 information on seven comparable sales to support their respective positions. The Board gives little weight to the appellant's comparables due to differences from the subject property in location and age. The Board gives little weight to board of review comparable #2 as the date of sale is not as proximate in time to the assessment date at issue as the best sales in this record and the purchase price is an outlier significantly higher than the three remaining comparables submitted by the board of review that are relatively similar to this comparable. The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4 that are most similar to the subject in location and relatively similar to the subject in land area, age, dwelling size, and features. These similar comparables sold in 2024 for prices ranging from \$45,000 to \$56,000 or from \$34.19 to \$56.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$37,228 or \$39.77 per square foot of living area, including land, which is below the range of the total purchase prices but is within the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and 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.



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

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

APPELLANT

Illinois Realty Group Holdings, LLC, 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