



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

APPELLANT: Falcon Ltd.  
DOCKET NO.: 24-03608.001-R-1  
PARCEL NO.: 06-01.0-403-006

The parties of record before the Property Tax Appeal Board are Falcon Ltd., 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:** \$2,159  
**IMPR.:** \$10,988  
**TOTAL:** \$13,147

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 split-level dwelling of frame and masonry exterior construction containing 1,788 square feet of living area. The dwelling was constructed in 1978 and is approximately 46 years old. Features of the property include central air conditioning, a fireplace, 1 bathroom, and an attached garage with 364 square feet of building area.<sup>1</sup> The property has a 12,662 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-story, 1.5-story or 2-story dwellings of frame construction that range in size from 648 to 714 square feet of ground

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<sup>1</sup> The Board finds the best description of the subject property was provided by the board of review which was supported by a copy of the subject's property record card.

floor living area.<sup>2</sup> The dwellings were built from 1892 to 1950.<sup>3</sup> One comparable has a full basement and two comparables have crawl space foundations. One comparable has central air conditioning and each property has one or two bathrooms. These properties have sites ranging in size from 3,049 to 20,473 square feet of land area. These properties are located in East St. Louis, Cahokia Heights, and Belleville from 2.7 to 9 miles from the subject property. These properties sold from April to October 2024 for prices ranging from \$19,000 to \$23,500 or from \$28.01 to \$33.38 per square foot of ground floor living area, land included. The appellant requested the subject's total assessment be reduced to \$6,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,147. The subject's assessment reflects a market value of \$39,445 or \$22.06 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>4</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,482 to 1,988 square feet of living area. The homes were built from 1969 to 1988. Each comparable has central air conditioning and a garage ranging in size from 468 to 588 square feet of building area. The comparables have 1, 2 or 2½ bathrooms. Two comparables each have one fireplace. These properties have sites ranging in size from 7,841 to 12,197 square feet of land area. The comparables are in Cahokia with three having the same assessment neighborhood code as the subject property. The comparables are located along the same street, one block, two blocks or less than .5 of a mile from the subject property. These properties sold from August 2021 to February 2023 for prices ranging from \$88,000 to \$95,000 or from \$46.28 to \$59.38 per square foot of living area, land included.

The board of review asserted that none of the appellant's comparables are split-level homes like the subject dwelling and the comparables are located out of the subject's neighborhood or township.

### **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.

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<sup>2</sup> The ground floor living areas were obtained from the property record cards for the comparables submitted by the board of review. Comparable #1 is a two-story dwelling and would have a total living area of 1,408 square feet. Comparable #2 is a 1.5-story dwelling and would have a total living area of approximately 872 square feet.

<sup>3</sup> The dates of construction for the comparable were obtained from copies of the property record cards for the properties submitted by the board of review and from the listings submitted by the appellant.

<sup>4</sup> 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.

The parties submitted information on seven comparables sales to support their respective positions. The Board finds the best evidence of market value to be the comparable sales submitted by the board of review that are more similar to the subject in location, age, style, size and other features than are the comparables submitted by the appellant. The board of review comparables sold for prices ranging from \$88,000 to \$95,000 or from \$46.28 to \$59.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$39,445 or \$22.06 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject is not overvalued. Based on this evidence the Board finds the assessment of the subject property is correct 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

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