



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

APPELLANT: Illinois Realty Group Holdings LLC
DOCKET NO.: 24-03609.001-R-1
PARCEL NO.: 01-24.0-326-040

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: \$923
IMPR.: \$19,497
TOTAL: \$20,420

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 two-story dwelling of frame construction with 1,640 square feet of living area.¹ The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a slab foundation, central air conditioning, two bathrooms, and an integral garage with 360 square feet of building area. The property has a 6,970 square foot site 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 improved with 1-story or 1.5-story dwellings of frame construction that range in size from 768 to 930 square feet of living area.

¹ The board of review submitted a copy of the subject's property record card disclosing the subject dwelling has 676 square feet of ground floor living area and 964 square feet of living area on the second floor for a total living area of 1,640 square feet.

The dwellings were constructed from 1878 to 1924 and are from 100 to 146 years old.² One comparable has a basement and two comparables have crawl space foundations. Each property has one bathroom, two comparables have central air conditioning, one comparable has one fireplace, and one comparable has a 672 square foot garage. These properties have sites ranging in size from 3,920 to 34,848 square feet of land area. The comparables are located in Belleville or Caseyville from 11.2 to 14.3 miles from the subject property. The sales occurred from April to December 2024 for prices ranging from \$32,000 to \$34,000 or from \$35.17 to \$41.67 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$12,262.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,420. The subject's assessment reflects a market value of \$61,266 or \$37.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction that range in size from 978 to 1,252 square feet of living area. The homes were built from 1975 to 2001. Each property has a slab or crawl space foundation, central air conditioning, and an attached garage ranging in size from 286 to 420 square feet of building area. The comparables have 1, 1½, or 2 bathrooms. These properties have sites with either 7,405 or 8,276 square feet of land area. The comparables are located in East St. Louis and described as being in the same neighborhood as the subject property. The sales occurred from January 2022 to June 2025 for prices ranging from \$43,500 to \$110,000 or from \$44.48 to \$91.82 per square foot of living area, land included.

The board of review contends the appellant's comparables are from out of the neighborhood and/or the 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.

The record contains information on six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables due to

² The dates of constructions were obtained from the copies of the property record cards for the appellant's comparables that were submitted by the board of review as well as from the copies of the listings submitted by the appellant.

³ 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.

differences from the subject dwelling in location and age. The Board finds the comparables submitted by the board of review are more similar to the subject property in location and age than are the comparables provided by the appellant. The board of review comparables differ from the subject in style, each being a one-story dwelling, that does detract from their similarity to the subject dwelling. Additionally, board of review comparable #1 sold in June 2025, approximately 18 months after the assessment date at issue, therefore, this sale for \$105,000 or \$83.87 per square foot of living area, land included, is given less weight than the other two sales presented by the board of review. Board of review comparables #2 and #3 sold in August 2024 and January 2022 for prices of \$110,000 and \$43,500 or \$91.82 and \$44.48 per square foot of living area, including land, respectively. These two sales are given the most credence by the Board. The subject's assessment reflects a market value of \$61,266 or \$37.36 per square foot of living area, including land, which is bracketed by the total sales prices of the two best comparables and is below these two sales on a per square foot of living area basis. 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

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