



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

APPELLANT: Illinois Realty Group Holdings, LLC
DOCKET NO.: 24-03610.001-R-1
PARCEL NO.: 06-02.0-420-016

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: \$1,590
IMPR.: \$22,620
TOTAL: \$24,210

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 dwelling of frame exterior construction with 1,752 square feet of living area.¹ The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include a crawl space foundation, central air conditioning, and a 320 square foot garage. The property has a 9,583 square foot site and is 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 located from 2.0 to 7.7 miles from the subject. The parcels range in size from 6,534 to 74,052 square feet of land area and are improved

¹ The Board finds the best evidence of the subject's features is found in its property record card submitted by the board of review.

with 1-story or 1.5-story homes ranging in size from 728 to 1,721 square feet of living area.² The dwellings range in age from 65 to 104 years old. One home has a basement and a 400 square foot garage, one home has a crawl space foundation, and one home has central air conditioning. The comparables sold from August 2024 to January 2025 for prices of \$34,000 and \$35,000 or from \$20.34 to \$46.70 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 \$24,210. The subject's assessment reflects a market value of \$72,637 or \$41.46 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 located within the same assessment neighborhood as the subject. The comparables have 13,068 or 13,939 square foot sites that are improved with split-level homes ranging in size from 1,548 to 2,208 square feet of living area. The homes were built in 1973 and 1974 and feature central air conditioning. Two homes each have a 480 or a 572 square foot garage. The comparables sold from April 2021 to October 2023 for prices ranging from \$10,639 to \$159,900 or from \$4.82 to \$97.62 per square foot of living area, including land. The Real Estate Transfer Declaration for comparable #3 indicates the property was not advertised for sale. The Real Estate Transfer Declaration depicting a sale price of \$20,000 is not one of the comparables presented in the board of review's grid analysis.⁴

The board of review argued the appellant's comparables differ from the subject in location, design, age, and/or other features. The board of review submitted a Real Estate Transfer Declaration for a January 2025 sale of the appellant's comparable #2 for a price of \$155,000. Based on this evidence, the board of review requested 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.

² The Board finds the best evidence of comparables #1 and #2's features is found in their property record cards submitted by the board of review compared to the listing sheets presented by the appellant.

³ Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

⁴ The Board notes the board of review reported comparable #2 sold for \$20,000 in the grid analysis but its property record card describes a qualified sale in December 2022 for a price of \$51,000 or \$32.95 per square foot of living area, including land.

The record contains a total of seven comparable sales, with one property having sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparables, due to their locations two or more miles from the subject. The Board gives less weight to the board of review's comparable #3, which was not advertised for sale, suggesting this was not an arm's length sale reflective of market value.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features. These two comparables sold for prices of \$51,000 and \$159,900 or \$32.95 and \$97.62 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$72,637 or \$41.46 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record. Based on this evidence and 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 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:

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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