



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

APPELLANT: Illinois Realty Group Holdings, LLC  
DOCKET NO.: 24-03612.001-R-1  
PARCEL NO.: 02-15.0-109-016

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:** \$978  
**IMPR.:** \$8,774  
**TOTAL:** \$9,752

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 two improvements.<sup>1</sup> Improvement #1 is a 1-story commercial building with 740 square feet of building area that was built in 1949. Improvement #2 is a 1-story commercial building with 375 square feet of building area that was built in 1957. The improvements have a combined 1,115 square feet of building area. The property has a 4,356 square foot site and is located in Washington Park, Canteen 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, one of which is within the same township as the subject. The appellant did not provide the distances of these properties to the subject. The comparables are improved with 1.5-story homes and have varying degrees of

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<sup>1</sup> The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review, which was not refuted by the appellant.

similarity to the subject in dwelling size, age, site size, and features. The appellant reported the comparables sold in December 2023 and July 2024 for prices ranging from \$4,500 to \$20,000 or from \$3.90 to \$14.45 per square foot of living area, including land.<sup>2</sup> 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 \$9,752. The subject's assessment reflects a market value of \$29,259 or \$26.24 per square foot of combined building area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

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 code as the subject, two of which are on the same street as the subject, with one 3 blocks from the subject. The parcels range in size from 5,663 to 21,780 square feet of land area and are improved with 1-story commercial buildings ranging in size from 1,680 to 6,000 square feet of building area. Comparable #1 is a car wash. The buildings were constructed from 1947 to 2011. The comparables sold from May 2022 to July 2024 for prices ranging from \$35,000 to \$150,000 or from \$18.01 to \$25.00 per square foot of building area, including land.

The board of review submitted a Real Estate Transfer Declaration for the appellant's comparable #1, reporting a sale price of \$3,000 in December 2023; a property record card for the appellant's comparable #2, reporting a sale price of \$37,250 in July 2024; and a Real Estate Transfer Declaration for the appellant's comparable #3, reporting a sale price of \$30,000 in December 2023 and that the property was not advertised for sale. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are not commercial buildings like the subject and differ from the subject in design. Moreover, two of these comparables are in a different township than the subject. The Board finds the sales data presented by the appellant for these sales to be less reliable as the board of review submitted evidence demonstrating different

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<sup>2</sup> Based on the dwelling sizes of 1,115, 1,456, and 1,384 square feet of living area, respectively, described in their property record cards provided by the board of review, compared to the listing sheets provided by the appellant.

<sup>3</sup> 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.

sale prices. The Board also gives less weight to the board of review's comparable #1, which is a car wash unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which sold proximate in time to the assessment date and are more similar to the subject in design and location, although these comparables are much larger buildings than the subject and one comparable is a significantly newer building on a much larger site than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$100,000 and \$150,000 or \$18.01 and \$25.00 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$29,259 or \$26.24 per square foot of combined building area, including land, which is below the best comparable sales in terms of total market value but above these comparables on a per square foot basis, which is logical given the subject's combined building area is much smaller than the two best comparables. 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:

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