



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

APPELLANT: Falcon, Ltd
DOCKET NO.: 24-03629.001-R-1
PARCEL NO.: 07-01.0-411-008

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: \$8,289
IMPR.: \$37,582
TOTAL: \$45,871

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 1.5-story dwelling of frame exterior construction with 1,688 square feet of living area.¹ The dwelling was built in 1941 and is approximately 83 years old. Features of the home include a basement, central air conditioning one fireplace, a 216 square foot carport and a garage with 520 square feet of building area. The property has an approximately 12,197 square foot site and is located in Bellville, Caseyville 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 1.6 to 9.5 miles from the subject property. The comparables have sites that range in size from 6,534 to 15,246 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of frame or

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

masonry exterior construction that range in size from 1,073 to 1,210 square feet of living area. The comparables range in age from 52 to 85 years old. Two comparables each have a basement and one comparable has a slab foundation. Each comparable has central air conditioning, one comparable has a 2-car garage and one comparable has one fireplace. The comparables sold in May or October 2024 for prices ranging from \$75,500 to \$86,000 or from \$68.64 to \$71.07 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 \$45,871. The subject's assessment reflects a market value of \$137,627 or \$81.53 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a memorandum arguing the differences between the comparables and the subject. The board of review argued that comparable #1 has 30% condition adjustment for mine subsidence, which was not refuted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located within .2 of a mile from the subject property. The comparables have sites ranging in size from 10,454 to 16,117 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,269 to 1,440 square feet of living area. The dwellings were built from 1941 to 1967. One comparable has a basement and three comparables each have either a slab or a crawl space foundation. Three comparables each have central air conditioning and two comparables each have one fireplace. Each comparable has a garage ranging in size from 320 to 576 square feet of building area. The comparables sold from August 2022 to June 2024 for prices ranging from \$140,000 to \$150,000 or from \$104.17 to \$113.25 per square foot of living area, including land. 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.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their location of one mile or more away from the subject property. Additionally, the dwelling are substantially smaller in dwelling

² Procedural rule Sec. 1910.50(c)(1) 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 Sec. 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.

size and comparable #1 has mine subsidence. The Board has given reduced weight to board of review comparable #4 based on its sale date occurring less proximate in time from the January 1, 2024 assessment date than other sales in the record.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. The Board finds that these three comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, lot size and dwelling size, but have varying degrees of similarity to the subject in foundation, age, design and features. Suggesting adjustments would be required to make the comparables more equivalent to the subject. These three comparables sold in March 2023 and June 2024 for prices ranging from \$140,000 to \$150,000 or for \$104.17 and \$113.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,627 or \$81.53 per square foot of living area, including land, which falls below the range of the three best comparable sales in this record. Based on this record and after considering adjustments to the three best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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:

May 19, 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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