



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

APPELLANT: Illinois Realty Group Holdings LLC  
DOCKET NO.: 24-04908.001-R-1  
PARCEL NO.: 08-27-233-013

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 Jefferson 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 **Jefferson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,259  
**IMPR.:** \$37,731  
**TOTAL:** \$38,990

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jefferson 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-story dwelling of frame construction with 1,344 square feet of living area.<sup>1</sup> The dwelling was constructed in 1964 and is approximately 60 years old. Features of the home include 2 bathrooms, full unfinished basement, central air conditioning, and a detached garage with 1,280 square feet of building area. The property has a 15,625 square foot site and is located in Bluford, Webber Township, Jefferson County.

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<sup>1</sup> The parties disagree as to some descriptive information with the appellant claiming the subject has 1,280 square feet of living area, concrete slab foundation, 1 bathroom, no garage, and a 15,681-square foot site, while the board of review described the subject as having 1,344 square feet of living area, full unfinished basement, 2 bathrooms, a 1,280-square foot detached garage, and a 15,625-square foot site, all of which was not contested by the appellant via a rebuttal filing. As the board of review submitted the subject's property record card and aerial views of the subject property, the Board finds the board of review's description more probative.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable sales located from .3 of a mile to 22.3 miles from the subject property. The comparables have sites ranging in size from 7,500 to 43,124 square feet of land area that are improved with a 1-story or a 1.5-story dwelling of frame construction. The comparables range in size from 1,150 to 1,288 square feet of living area and are either 85 or 105 years old. Each comparable has 1 bathroom, and two comparables feature central air conditioning. For the garage features, the appellant reported "N/A." The comparables are reported to have sold from November 2022 to August 2023 for prices ranging from \$42,000 to \$52,000 or from \$36.52 to \$43.33 per square foot of living area, including land. In addition, the appellant submitted exterior and interior photographs of the subject dwelling and information with photographs on each of the three comparable properties extracted from an online real estate website. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,990. The subject's assessment reflects a market value of \$116,982 or \$87.04 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review submitted a memorandum, property record cards for the subject property as well as each board of review comparable, aerial photograph of the subject property, and Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with all the sales in the record. In the memorandum, the board of review argued that appellant's comparable #2 is located more than 22 miles from the subject. More importantly, however, the board of review contended that comparable #2 was not a sale as there is no PTAX-203 form on file, but instead only a recorded memorandum of contract for deed. As to appellant's comparable #3, board of review argued that this sale was not an arm's-length transaction as evidenced by the PTAX-203 form associated with this sale which depicts that this property was not advertised for sale and was a fulfillment of an installment contract.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales located from .11 of a mile to 1.4 miles from the subject property. The comparables have parcels ranging in size from 18,750 to 25,792 square feet of land area that are improved with 1-story dwellings of frame construction ranging in size from 1,182 to 1,456 square feet of living area. The dwellings were built from 1920 to 1978. Each dwelling features 1 to 2 bathrooms and central air conditioning. Four comparables have either a garage or a pole building ranging in size from 320 to 720 square feet of building area. The comparables sold from February 2023 to September 2024 for prices ranging from \$85,000 to \$170,000 or from \$63.06 to \$116.76 per square foot of living area, including land.

Based on this evidence, the board of review requested affirmation of the subject's assessment.

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<sup>2</sup> 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

### **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 eight comparables for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparable #2 which was not a sale but rather a recorded memorandum of contract for deed, and comparable #3 which was not an arm's-length transaction as evidenced by the PTAX-203 form associated with this sale that depicts that this property was not advertised for sale and was a fulfillment of an installment contract. The Board also gave reduced weight to appellant's comparable #1 due to having an undisclosed garage feature (in contrast to the subject's 1,280-square foot garage) thus making a meaningful comparative analysis less reliable. As to the board of review comparables, the Board gave less weight to board of review comparable #2 based on its lack of a garage which is a feature of the subject property, and comparable #5 which appears to be an outlier given its significantly higher sale price relative to the remaining comparables in this record.

On this record, the Board finds the best evidence of market value to be board of review comparables #1, #3 and #4 as these comparables are most similar to the subject in proximity to the subject property, design, lot size, dwelling size, and features. However, each of these comparables has a substantially smaller garage and two of the three comparables have substantially older ages and lower bathroom count relative to the subject dwelling, meaning that upward adjustments are necessary to the values of these comparables for these differences from the subject in order to make them more equivalent to the subject property. The best comparables in the record sold from February 2023 to September 2024 for prices of either \$85,000 or \$105,075 or from \$63.06 to \$84.74 per square foot of living area, land included.

The subject's assessment reflects a market value of \$116,982 or \$87.04 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. However, the subject's higher assessment appears logical given the subject's superior characteristics such as significantly larger garage than the three best comparables, as well as substantially newer age and higher bathroom count than two of the three best comparables in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, the Board finds that 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

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: February 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

State of Illinois  
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APPELLANT

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COUNTY

Jefferson County Board of Review  
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