



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

APPELLANT: Sue Gallagher  
DOCKET NO.: 20-07069.001-R-1  
PARCEL NO.: 14-04.0-302-013

The parties of record before the Property Tax Appeal Board are Sue Gallagher, the appellant; 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 **A Reduction** 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:** \$22,763  
**IMPR.:** \$78,237  
**TOTAL:** \$101,000

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 2020 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 reported as a one-story dwelling of brick exterior construction with approximately 2,171 square feet of living area.<sup>1</sup> The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, one fireplace and a 991 square foot garage. The property has a 129,373 square foot site and is located in Belleville, Freeburg Township, St. Clair County.

The appellant checked both comparable sales and assessment equity as bases of the appeal, however, only comparable sales evidence was submitted by the appellant. Therefore, the Board finds the appellant contends overvaluation as the basis of the appeal.

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<sup>1</sup> The Board finds the best description of the subject's dwelling size was reported in its property record card submitted by the appellant which includes a sketch showing the above grade living area totaling 2,171 including 1,197 square feet "LIV" and 974 square feet "CTWO"

In support of this argument the appellant submitted information on three comparable sales located within ½ of a mile from the subject and all in the same subdivision as the subject property. The comparables have sites that range in size from 136,230 to 167,369 square feet of land area and are improved with either a one-story or a two-story dwelling of masonry or masonry and frame exterior construction ranging in size from 1,873 to 2,378 square feet of living area.<sup>2</sup> The dwellings were built in 1992 to 1997. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 1,044 square feet of building area. The properties sold from April 2019 to August 2020 for prices ranging from \$282,000 to \$315,000 or from \$121.95 to \$168.18 per square foot of living area, land included.

The appellant submitted written comments and multiple photographs detailing a persistent water issue at the subject site. The appellant explained that the St. Clair County Department of Water Conservation in 1996 required/approved a retention pond be constructed on the subject's site as it has one of the lower elevations in the subdivision. In 2004 an adjacent parcel (8 Log Cabin) was sold and beginning in 2006 excessive runoff began flowing from that adjacent property onto the subject property whenever it rained. Overtime, this situation has caused erosion on the north side of the subject yard and woods, washing away soil, exposing tree roots and creating ditches. The appellant provided photographs from 2008, 2015, 2016 and 2020 depicting the flooded subject site and damage caused by rain/water runoff. Additionally, the appellant reports that the subject's unfinished basement also is being impacted with seepage and standing water. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$103,778 which reflects a market value of \$311,365 or \$143.42 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,798. The subject's assessment reflects a market value of \$358,606 or \$172.49 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for St. Clair County of 32.57% as determined by the Illinois Department of Revenue.

The appellant was sent a 30-day stipulation offer that was proposed by the board of review. The appellant rejected the proposed stipulation. The board of review submitted no further evidence.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appellant's three comparables, all of which are located in the same subdivision as the subject. These comparables sold from April

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<sup>2</sup> Some descriptive details of the appellant's comparables were corrected or amended based on information reported in the respective property record cards which were submitted by the appellant.

2019 to August 2020 for prices ranging from \$282,000 to \$315,000 or from \$121.95 to \$168.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,606 or \$172.49 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Furthermore, the appellant demonstrated the subject site suffers from persistent flooding and erosion problems, which were not refuted by the board of review, and are likely to negatively impact the subject's overall market value. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: January 17, 2023



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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