



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

APPELLANT: Edward Jr. & Marjorie Pope, Trustees  
DOCKET NO.: 22-03152.001-R-1  
PARCEL NO.: 09-08.0-403-004

The parties of record before the Property Tax Appeal Board are Edward Jr. & Marjorie Pope, Trustees, the appellants, 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:** \$22,396  
**IMPR.:** \$57,056  
**TOTAL:** \$79,452

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2022 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 improved with a one-story owner-occupied dwelling of masonry exterior construction containing 1,783 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988 and is approximately 34 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, two bathrooms, and an attached garage with 994 square feet of building area. The subject has a 3-acre, or 130,680 square foot site located in Belleville, Shiloh Valley Township, St. Clair County.

The appellants contend assessment inequity with respect to both the land and improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located from approximately .3 to 1 mile from the subject property. The comparables have sites ranging in size from .46 to 3.11 acres or from approximately 20,038 to 135,472 square feet of land area. The comparables are improved with one-story dwellings of

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<sup>1</sup> The appellants indicated the property was an owner-occupied residence on the appeal form.

masonry or masonry and frame construction that range in size from 2,310 to 2,491 square feet of living area. The homes were built from 1988 to 1997. Each comparable has a crawl space foundation, central air conditioning, one fireplace, 2 ½ or 3 bathrooms, and a garage ranging in size from 506 to 946 square feet of building area. The appellants reported the comparables as having land assessments ranging from \$12,509 to \$15,722, which equates to approximately \$.12 to \$.62 per square foot of land area. The improvement assessments range from \$61,897 to \$67,383 or from \$26.80 to \$28.48 per square foot of living area. The appellants requested the subject's land assessment be reduced to \$15,166 and the improvement assessment be reduced to \$48,907.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$89,241. The board of review also indicated that 2022 was the first of the general assessment cycle for the subject property and that an equalization factor of 1.0634 was applied in the 2022 tax year.

The board of review indicated that it had issued certificate of errors for the 2021, 2022, and 2023 tax years based on a decision issued by the Property Tax Appeal Board for the 2020 tax year under docket number 20-07039.001-R-1.<sup>3</sup> The board of review submitted a copy of the certificate of error establishing a total corrected assessment of \$84,332 with a land assessment of \$22,396 and an improvement assessment of \$61,936.

In rebuttal the appellants asserted that they were reassessed in 2022, they appealed the assessment, and the board of review increased the assessment to \$89,421. They also indicated that the corrected assessment as stated by the board of review after the certificate of error places the assessment back to the 2022 reassessed value prior to the appeal to the county board of review. The appellants requested that the subject's total assessment be reduced to \$64,073.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter it appears that the board of review issued a certificate of error for the 2022 tax year to carry forward the assessment established by the decision of the Property Tax Appeal Board for the 2020 tax year to the 2022 tax year adjusted by the equalization factors for 2021 and

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<sup>2</sup> The appellants submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review disclosing that a township equalization factor of 1.0634 was applied in the 2022 tax year. The analysis presented by the appellants did not include the equalized assessments for the subject property as reflected on the decision.

<sup>3</sup> Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Board takes notice for the 2020 tax year the Board issued a final administrative decision in Docket No. 20-07039.001-R-1 reducing the subject's total assessment to \$77,324.

2022 pursuant to the so called “rollover” provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the **remainder of the general assessment period** (emphasis added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds, however, the board of review indicated that 2022 was the beginning of the new general assessment cycle for the subject property, therefore, the “rollover” provision of section 16-185 of the Property Tax Code is not applicable if that statement is correct. The Board further finds the board of review provided no other evidence to demonstrate the subject property was being equitably assessed.

With respect to the land assessment, the appellants submitted four comparables that vary from the subject site in size and location with land assessments ranging from \$12,509 to \$15,722, which equates to approximately \$.12 to \$.62 per square foot of land area. Based on the certificate of error, the subject has a land assessment of \$22,396 or \$.17 per square foot of land, which is within the range of the comparables on a per square foot of land area basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that subject’s land was inequitably assessed.

With respect to the improvements, the comparables provided by the appellants are improved with dwellings that are larger than the subject home and three are newer than the subject dwelling. The homes have features that are similar to those contained in the appellants’ home. These comparables have improvement assessment ranging from \$61,897 to \$67,383 or from \$26.80 to \$28.48 per square foot of living area. Based on the certificate of error, the subject has an improvement assessment of \$61,936 or \$34.73 per square foot of living area, which is within the overall range but above the range on a per square foot of living area basis. Considering the subject dwelling’s smaller size in relation to the comparables, one would expect the subject would have a higher improvement assessment on a per square foot of living area basis due to economies of scale. Nevertheless, after considering the differences between the subject and the comparables in dwelling size, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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



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 26, 2024



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

Edward Jr & Marjorie Pope, Trustees  
521 Shiloh Station Road  
Belleville, IL 62221

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220