



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

APPELLANT: Adriena Beatty
DOCKET NO.: 22-03216.001-R-1
PARCEL NO.: 08-02.0-206-011

The parties of record before the Property Tax Appeal Board are Adriena Beatty, 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 **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: \$43,070
IMPR.: \$204,545
TOTAL: \$247,615

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 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 consists of a 2-story dwelling of masonry exterior construction with 4,421 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full basement, central air conditioning, a fireplace and a 4-car garage. The property is also improved with an inground swimming pool and has a 1.5-acre site and is located in Shiloh, St. Clair Township, St. Clair County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2020-07360.001-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$227,990 based on the evidence. The Board takes judicial notice that 2020 was the beginning of the subject's general assessment cycle.

The appellant argues a contention of law as the basis of the appeal. In support of this argument, the appellant submitted a copy of the PTAB favorable decision under Docket Number 2020-07360.001-R-1, dated April 19, 2022, wherein the Board reduced the subject's total assessment to \$227,990 based on the evidence. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$227,990.

The appellant submitted the 2022 final decision issued by the St. Clair County Board of Review disclosing a total assessment for the subject of \$247,615.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant made a single contention of law as the basis of this appeal. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board finds the standard herein is a preponderance of the evidence and the Board further finds the appellant did not meet this burden of proof on this record such that a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 2020-07360.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$227,990. The Property Tax Appeal Board takes notice that St. Clair Township's general assessment period began in the 2020 tax year and continues through the 2023 tax year. The Board takes judicial notice the 2021 equalization factor for St. Clair Township is 1.0415 and that this record shows the equalization factor issued in St. Clair Township for 2022 tax year is 1.0428. The Board finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 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. [Emphasis added]

The Board finds this record disclosed the subject property is an owner-occupied residence and that 2020 and 2022 tax years are within the same general assessment period for St. Clair Township. The record contains no evidence showing the Board's 2020 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that 2020 prior year's decision should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and no change in the subject's assessment is warranted since the subject's 2022 total assessment reflects the Board's 2020 decision plus application of the 2021 and 2022 equalization factors issued for St. Clair township. (\$227,990 x 1.0415 x 1.0428 = \$247,615).

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: _____

November 19, 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

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