



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

APPELLANT: Dave Vandevoorde
DOCKET NO.: 23-03972.001-R-1
PARCEL NO.: 09-06.0-306-027

The parties of record before the Property Tax Appeal Board are Dave Vandevoorde, 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: \$15,204
IMPR.: \$99,543
TOTAL: \$114,747

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2023 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 two-story dwelling of frame and masonry exterior construction built in 2004. Features of the home include a full basement, central air conditioning, three fireplaces, and an attached garage. The property is located in Belleville, Shiloh Valley Township, St. Clair County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 22-03120.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on February 20, 2024, lowering the assessment of the subject property to \$106,881 based an agreement of the parties. The appellant asserted that tax years 2022 and 2023 are within the same general

assessment period. The appellant also submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” dated March 6, 2024, disclosing the subject’s assessment was increased from \$106,881 to \$114,747 by the application of a township equalization factor of 1.0736. Based on this evidence the appellant requested the subject’s assessment be reduced to \$106,881.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject prior to equalization of \$106,881. The board of review asserted that it, “[D]id an autorollover in 2023 from the 2022 PTAB decision.” The board of review submitted a copy of the decision of the Property Tax Appeal Board pertaining to the subject property for the 2022 tax year under Docket No. 22-03120.001-R-1. The board of review also submitted various printouts disclosing that a certificate of error was issued reducing the subject’s assessment from \$114,074 to \$106,881. The board of review further indicated that a township equalization factor of 1.0736 was applied in 2023.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the record is somewhat conflicting as to the final assessment of the subject property. The appellant submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing a total equalized assessment of \$114,747. However, the board of review disclosed the subject property had a total final assessment of \$106,881, which appears to be the pre-equalized assessment of the subject property as set forth on the “Notice of Final Decision on Assessed Value by Board of Review” submitted by the appellant. For purposes of this appeal the Property Tax Appeal Board will recognize the total equalized assessment as reflected on the copy of the “Notice of Final Decision on Assessed Value by Board of Review” submitted by the appellant as the assessment of the subject property being challenged.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 tax year should be carried forward to the 2023 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2022 tax year to \$106,881. The record further indicates that the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0736 was applied in 2023.

The board of review indicated that it had reduced the subject's assessment to \$106,881 based on the decision issued by the Property Tax Appeal Board for the 2022 tax year. Significantly, the appellant submitted a copy of the "Notice of Final Decision on Assessed Value by Board of Review" dated March 6, 2024. The notice indicated the subject had an assessed value prior to board of review action of \$114,074; the final assessed value after board of review action other than equalization was \$106,881; and the final assessed value after board of review equalization was \$114,747. Based on this record the Board finds the subject's assessment of \$114,747 is correct under the dictates of Section 16-185 of the Property Tax Code in that the assessment equates to the assessment of the subject property as established by the Property Tax Appeal Board for the 2022 tax year of \$106,881 adjusted by the application of the 2023 township equalization factor of 1.0736. For these reasons the Property Tax Appeal Board finds that 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: _____

October 15, 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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