



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

APPELLANT: Timothy McDonald
DOCKET NO.: 23-04050.001-R-1
PARCEL NO.: 04-08.0-201-001

The parties of record before the Property Tax Appeal Board are Timothy McDonald, the appellant; the St. Clair County Board of Review; and the O'Fallon CCSD #90, O'Fallon Twp. HS #203, and Southwestern IL College, intervenors, by attorney Garrett P. Hoerner of Becker, Hoerner & Ysursa P.C. in Belleville.

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: \$37,080
IMPR.: \$205,489
TOTAL: \$242,569

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 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 consists of a 1-story dwelling of masonry and frame exterior construction with 2,582 square feet of living area. The dwelling was built in 2012 and is approximately 11 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 1,654 square foot garage. The property has an approximately 44,936 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity regarding both land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject, on the same street as the subject, and within 0.2 of a mile from the subject. The parcels range in size from approximately 45,738 to 94,961 square feet of land area and are improved with 1-story

or 1.5-story homes of masonry or masonry and frame exterior construction ranging in size from 2,526 to 3,950 square feet of living area. The dwellings range in age from 7 to 19 years old. Each home has a basement, seven of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 1,032 square feet of building area. The comparables have land assessments ranging from \$37,295 to \$48,721 or from \$0.51 to \$0.82 per square foot of land area and have improvement assessments ranging from \$142,060 to \$293,105 or from \$52.72 to \$76.66 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$260,590. The subject property has an equalized land assessment of \$37,080 or \$0.83 per square foot of land area and an equalized improvement assessment of \$223,510 or \$86.56 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0877 for O'Fallon Township which increased the subject's total assessment from \$239,579 to \$260,590.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables¹ located within the same assessment neighborhood code as the subject and on the same street as the subject. Comparables #1 and #3 are the same properties presented by the appellant as comparables #8 and #3, respectively. The comparables have sites ranging in size from 45,329 to 68,127 square feet of land area and are improved with 1-story homes of brick and frame exterior construction ranging in size from 2,658 to 2,895 square feet of living area. The dwellings were built from 2012 to 2018. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 782 to 875 square feet of building area. The comparables have land assessments ranging from \$37,402 to \$42,372 or from \$0.62 to \$0.83 per square foot of land area and have improvement assessments ranging from \$166,431 to \$221,944 or from \$62.62 to \$76.66 per square foot of living area.

The board of review noted the subject sold in 2021 for a price of \$821,600, which is higher than the market value reflected by its 2023 tax year assessment. Based on this evidence the board of review requested confirmation of the subject's assessment.

Intervenors, O'Fallon CCSD #90, O'Fallon Twp. HS #203, and Southwestern IL College, adopted the evidence submitted by the board of review.²

Conclusion of Law

The taxpayer contends 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

¹ Comparable #1 presented by the board of review is the subject property. Comparables #2 through #4 are renumbered as comparables #1 through #3.

² The Board notes the intervenors obtained an extension of time to file their evidence until December 14, 2024, but submitted their letter adopting the board of review's evidence of December 16, 2024.

proved by clear and convincing evidence. 86 Ill.Adm.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.Adm.Code §1910.65(b).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The record contains a total of ten equity comparables, with two common comparables, for the Board's consideration. With respect to land assessment equity, the Board gives less weight to the appellant's comparables #1, #3, #5, and #7 and the board of review's comparable #3 which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #2, #4, #6, #8, and #9 and the board of review's comparables #1 and #2, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$37,295 to \$40,051 or from \$0.70 to \$0.82 per square foot of land area. The subject's land assessment of \$37,080 or \$0.83 per square foot of land area falls below the range established by the best comparables in terms of total land assessment and just above the range on a per square foot basis. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases.

In contrast, as the size of a property decreases, the per unit value increases. Given the subject's smaller site compared to the best comparables, the Board finds the subject's higher per-square-foot land assessment is logical.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is justified.

With respect to improvement assessment equity, the Board gives less weight to the appellant's comparables #2 and #6, which are less similar to the subject in dwelling size than the other comparables in this record, and to the appellant's comparables #8 and #9 and the board of review's comparable #1, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #3, #4, #5, #7 and the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, and features, although these comparables each have a smaller garage than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$142,060 to \$204,028 or from \$52.72 to \$76.02 per square foot of living area. The subject's improvement assessment of \$223,510 or \$86.56 per square foot of living area falls above the range established by the best comparables in this record and is excessive.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified, but such reduction is limited to the increase in the improvement assessment caused by the application of the equalization factor.

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

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 18, 2025

Clerk of the Property Tax Appeal Board

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

Timothy McDonald
1189 Hearthstone
O'Fallon, IL 62269

COUNTY

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

INTERVENOR

O'Fallon CCSD #90, by attorney:
Garrett P. Hoerner
Becker, Hoerner & Ysursa P.C.
5111 West Main Street
Belleville, IL 62226

O'Fallon Twp. HS #203, by attorney:
Garrett P. Hoerner
Becker, Hoerner & Ysursa P.C.
5111 West Main Street
Belleville, IL 62226

Southwestern IL College, by attorney:
Garrett P. Hoerner
Becker, Hoerner & Ysursa P.C.
5111 West Main Street
Belleville, IL 62226