



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

APPELLANT: Henry Walson  
DOCKET NO.: 23-04066.001-R-1  
PARCEL NO.: 08-03.0-201-006

The parties of record before the Property Tax Appeal Board are Henry Walson, 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:** \$35,653  
**IMPR.:** \$127,961  
**TOTAL:** \$163,614

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 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 2,683 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 660 square foot garage. The property has an approximately 34,848 square foot, or an 0.80 of an acre, site and is located in Swansea, St. Clair Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 1 mile of the subject. The parcels range in size from approximately 28,314 to 43,996 square feet, or from 0.65 of an acre to 1.01 acres, of land area. The comparables are improved with 1-story homes of masonry and frame exterior construction ranging in size from 2,677 to 2,940 square feet of living area and are 20 or

21 years old. Each home has a basement with finished area, central air conditioning, two fireplaces, and a garage ranging in size from 550 to 682 square feet of building area. The appellant did not present any assessment data for the comparables, but presented only the market values reflected by their assessments reported in the property record cards for the comparables.

The appellant indicated in the petition that the subject is an owner-occupied residence. The Board takes judicial notice that the subject was the subject matter of an appeal before the Board for the 2021 tax year as Docket No. 21-06455.001-R-1, in which the Board issued a decision lowering the subject's assessment to \$142,895.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$32,471 and a reduction in the subject's improvement assessment to \$116,541.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,012 and the total equalized assessment of \$163,615. The subject property has an equalized land assessment of \$35,653 or \$1.02 per square foot of land area and an equalized improvement assessment of \$127,962 or \$47.69 per square foot of living area. The board of review disclosed 2020 was the first year of the general assessment cycle and that an equalization factor of 1.0980 was applied to non-farm properties in St. Clair Township in 2023.

The board of review noted the subject's assessment is within the range of the appellant's comparables, but did not provide corrected assessment amounts for these comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in relevant part as follows:

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 Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 21-06455.001-R-1 in which a decision was issued reducing the subject's assessment to \$142,895. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 to 2023 tax years are within the same general assessment period and equalization factors of 1.0428 and 1.0980 were applied in St. Clair Township in 2022 and 2023. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a total assessment of \$163,614 ( $\$142,895 \times 1.0428 \times 1.0980$ ),<sup>1</sup> which is just below the 2023 assessment of the subject property of \$163,615. Based on the foregoing, a reduction in the subject's equalized assessment is warranted pursuant to Section 16-185 of the Property Tax Code.

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<sup>1</sup> The Board takes judicial notice of an equalization factor of 1.0428 for 2022 based on appeals before the Board for the 2022 tax year for properties in St. Clair Township and based on the board of review's assessment amount of \$149,012 ( $\$149,012 / \$142,895 = 1.0428$ ).

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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