



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

APPELLANT: Edward Pope Jr. & Marjori Pope
DOCKET NO.: 23-04267.001-R-1
PARCEL NO.: 09-08.0-403-004

The parties of record before the Property Tax Appeal Board are Edward Pope Jr. and Marjori Pope, 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:¹

LAND: \$24,044
IMPR.: \$61,255
TOTAL: \$85,299

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 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 an owner-occupied one-story dwelling of masonry and frame exterior construction containing 1,783 square feet of living area. The dwelling was constructed in 1988 and is approximately 35 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 property also has a detached garage with 576 square feet of building area.² The property has a 130,680 square foot or approximately 3-acre site located in Belleville, Shiloh Township, St. Clair County.

¹ The "correct" assessment reflects a reduction from the assessment disclosed on the "Notice of Final Decision on Assessed Value by Board of Review" submitted by the appellants but is equivalent to the assessment reflected on the "Board of Review Notes on Appeal."

² Date of construction and additional features of the property were obtained from copies of the subject's property record card submitted by both parties.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three assessment equity comparables improved with one-story dwellings of masonry or masonry and frame exterior construction that range in size from 2,310 to 2,491 square feet of living area. The dwellings range in age from 26 to 35 years old. Each comparable has a crawl space foundation, central air conditioning, one fireplace, 2½ or 3 bathrooms, and an attached garage ranging in size from 506 to 852 square feet of building area. These properties have sites ranging in size from 20,038 to 135,472 square feet of land area. The comparables are located from approximately .3 to 1 mile from the subject property. Their land assessments range from \$13,706 to \$17,950 or from \$.132 to \$.711 per square foot of land area, and their improvement assessments range from \$70,665 to \$76,786 or from \$29.56 to \$30.83 per square foot of living area. The appellants submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing the subject had a total equalized assessment of \$90,538 with a land assessment of \$24,044 and an improvement assessment of \$66,494. The appellants requested the subject’s land assessment be reduced to \$17,315 and the improvement assessment be reduced to \$54,061 for a total revised assessment of \$71,376.

The board of review submitted its "Board of Review Notes on Appeal" in which it disclosed the subject had a land assessment of \$24,044, an improvement assessment of \$61,255, for a total assessment of \$85,299. The board of review asserted that it, “[D]id an auto rollover in 2023 from 2022 PTAB final decision.” The board of review further indicated that the first year of the general assessment cycle for the subject property was 2020 and that a township equalization factor of 1.0736 was applied in the 2023 tax year. The board of review also submitted a copy of a decision issued by the Property Tax Appeal Board in Docket No. 22-03152.001-R-1, in which this Board issued a decision on March 26, 2024, reducing the subject property’s total assessment to \$79,452 with a land assessment of \$22,396 and an improvement assessment of \$57,056.

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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

Initially, the Board finds the record is conflicting as to the final assessment of the subject property. The appellants submitted a copy of the “Notice of Final Decision on Assessed Value by Board of Review” disclosing a total equalized assessment of \$90,538. However, the board of review disclosed the subject property had a total final assessment of \$85,299. 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 appellants as the assessment of the subject property being challenged.

Second, the Property Tax Appeal Board finds that the assessment of the subject property as established by this 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 Property Tax Appeal Board finds that it issued a decision in Docket No. 22-03152.001-R-1 reducing the subject's assessment for the 2022 tax year to \$79,452. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that the first year of the four-year general assessment cycle for the subject property was 2020; therefore, 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. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year adjusted by the application of the 2023 equalization factor of 1.0736, which appears to be reflected as the assessment of the subject property as set forth on the "Board of Review Notes on Appeal". Therefore, based on this record the Property Tax Appeal Board finds the subject's land assessment should be \$24,044, the improvement assessment should be \$61,255, and the total assessment should be \$85,299, which is equivalent to the land and improvement assessments as established in the 2022 appeal before the Property Tax Appeal Board of \$22,396 and \$57,056, respectively, multiplied by the 2023 township equalization factor of 1.0736.

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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