



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

APPELLANT: Justin Steele
DOCKET NO.: 23-04322.001-R-1
PARCEL NO.: 04-15.0-100-031

The parties of record before the Property Tax Appeal Board are Justin Steele, the appellant; the St. Clair County Board of Review; 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:

Farmland:	\$2,302
Homesite	\$9,200
Residence:	\$93,573
Outbuildings	\$0
TOTAL:	\$105,075

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 is improved with a 1-story dwelling of frame and masonry exterior construction with 2,373 square feet of living area.¹ The dwelling was constructed in 2021 and is approximately 2 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 677 square foot garage. The property has an approximately 425,146 square foot,

¹ The parties dispute the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's evidence which includes architectural drawings of the subject with measurements indicating the subject has 2,373 square feet of living area and a 677 square foot garage, which are more detailed than the subject's property record card presented by both parties.

or 9.76 acre, total site, of which approximately 8.76 acres are classified as farmland and 1 acre is classified as homesite,² and is located in Lebanon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity regarding both the homesite and residence assessments as the basis of the appeal.³ In support of this argument, the appellant submitted information on five equity comparables located from 0.15 of a mile to 1.5 miles from the subject. The parcels range in size from 45,302 to 416,434 square feet of land area, with comparable #1 having a 43,560 square foot, or one-acre, homesite,⁴ and are improved with 1-story or 2-story homes of frame, masonry, or frame and masonry exterior construction that are reported to range in size from 1,025 to 2,350 square feet of living area.⁵ The dwellings range in age from 2 to 28 years old with comparables #2 and #3 having effective ages of 20 and 23 years old, respectively.⁶ Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 528 to 1,200 square feet of building area. Comparable #2 has a 960 square foot Butler building and comparable #4 has a 3,912 square foot pole building. The comparables have land or homesite assessments ranging from \$5,604 to \$22,166 or from \$0.11 to \$0.21 per square foot of land area and have improvement or residence assessments ranging from \$63,973 to \$108,136 or from \$31.86 to \$87.41 per square foot of living area. The appellant also presented photographs of the subject home, which depict the interior and exterior of the home including the basement.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$136,048. The subject property has a farmland assessment of \$2,302, an equalized homesite assessment of \$12,083 or \$0.28 per square foot of land area and an equalized improvement assessment of \$121,663 or \$51.27 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's homesite assessment to \$9,200 or \$0.21 per square foot of land area and a reduction in the subject's residence assessment to \$93,573 or \$39.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,962.⁷ In support of its contention of the correct assessment the board of review pointed out the appellant's comparables #2 and #3 differ from the subject in age and/or dwelling size and presented descriptive property information for the subject and four of these comparables.

The board of review also presented a spreadsheet of two proposed comparables, with only partial information depicted for comparable #2, that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80).

² Based on the subject's property record card presented by the appellant, the Board finds the subject has a one-acre homesite.

³ The appellant did not challenge the subject's farmland assessment.

⁴ Based on the property record card for comparable #1 presented by the board of review, the Board finds this property has a one-acre homesite.

⁵ The Board questions the dwelling size reported for comparable #5 as it is reported to have a larger basement than its above grade living area, although this is a 2-story dwelling.

⁶ Additional descriptive data regarding the comparables is found in the board of review's evidence and was not refuted by the appellant.

⁷ The Board notes this assessment amount reflects the subject's homesite and residence assessments prior to equalization and does not include the farmland assessment.

The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are required to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the two comparables submitted by the board of review is given no weight.

Based on this evidence, the board of review offered to stipulate to a total reduced assessment of \$119,072.

Each of the intervenors adopted the evidence submitted by the board of review and accepted the board of review's offer to stipulate.

In written rebuttal, the appellant rejected the board of review's offer. The appellant disputed the dwelling size of the subject home and submitted similar descriptive property information for the subject as was presented by the board of review, but with the appellant's measurements concluding a dwelling size of 2,312 square feet of living area. The appellant also disputed that this information sheet depicts finished basement area which the appellant argued the subject does not have as shown in the photographs submitted by the appellant.⁸

Conclusion of Law

The appellant 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.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).

The Board finds the only evidence of assessment equity to be the five comparables presented by the appellant. With regard to homesite assessment equity, the Board gives less weight to comparables #4 and #5 which are located more than one mile away from the subject and are more distant from the subject than the other comparables in this record. The Board also gives less weight to comparable #3, which has a significantly larger site than the subject.

The Board finds the best evidence of homesite assessment equity to be comparables #1 and #2, which are more similar to the subject in location and site size. These two most similar comparables have land or homesite assessments of \$9,118 and \$5,604 or \$0.21 and \$0.12 per square foot of land area. The subject's homesite assessment of \$12,083 or \$0.28 per square foot

⁸ Based on the photographs submitted by the appellant, the Board finds the subject has an unfinished basement, which has been apparently acknowledged by the board of review as the property descriptive information submitted by the board of review did not include finished basement area, despite the data previously shown in the property record card.

of land area falls above the two best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the appellant has proven by clear and convincing evidence that the subject's homesite is inequitably assessed and a reduction in the subject's homesite assessment commensurate with the appellant's request is justified.

With regard to residence assessment equity, the Board gives less weight to comparables #4 and #5 which are located more than one mile away from the subject and are more distant from the subject than the other comparables in this record. Moreover, comparable #5 is a 2-story home compared to the subject 1-story home and this comparable is a significantly smaller home than the subject. The Board also gives less weight to comparable #2 which is a 29% smaller home than the subject.

The Board finds the best evidence of residence assessment equity to be comparables #1 and #3, which are more similar to the subject in dwelling size, location, and some features, although one comparable has larger garage than the subject and one comparable has finished basement area unlike the subject, suggesting downward adjustments to these comparables for these features would be needed to make them more equivalent to the subject. One comparable is a substantially older home than the subject, suggesting an upward adjustment to this comparable would be needed for age to make it more equivalent to the subject. These comparables have residence or improvement assessments of \$85,857 and \$63,973 or \$37.44 and \$31.86 per square foot of living area, respectively. The subject's improvement assessment of \$121,663 or \$51.27 per square foot of living area falls above the best two comparables in this record. Based on this record 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 residence was inequitably assessed and a reduction in the subject's residence assessment commensurate with the appellant's request is justified.

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:

January 21, 2025



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

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