



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

APPELLANT: Billy J. & Patricia K. Bennett
DOCKET NO.: 23-04355.001-R-1
PARCEL NO.: 04-24.0-400-003

The parties of record before the Property Tax Appeal Board are Billy J. & Patricia K. Bennett, 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:

LAND: \$6,635
IMPR.: \$27,628
TOTAL: \$34,263

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a 1-story dwelling of frame exterior construction with 1,227 square feet of living area. The dwelling was constructed in 1952. Features of the home include a crawl space foundation, central air conditioning, and a 260 square foot garage. The property has a 0.41 of an acre site and is located in Lebanon, O'Fallon Township, St. Clair County.

The appellants contend assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables with varying degrees of similarity to the subject in site size, location, dwelling size, age, and features. The comparables have land assessments ranging from \$4,339 to \$6,788 and have improvement assessments ranging from \$23,810 to \$30,522.

In the appeal petition, the appellants indicated 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

the prior tax year as Docket No. 22-03116.001-R-1 in which the Board issued a decision reducing the subject's assessment to \$31,500 based on the agreement of the parties. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$31,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,810 prior to equalization. The board of review disclosed 2022 was the first year of the general assessment cycle for the subject and an equalization factor of 1.0877 was applied to all non-farm properties in O'Fallon Township in 2023. The board of review agreed the subject's 2022 tax year assessment as determined by the Board should be rolled over to the 2023 tax year, which would result in a reduced assessment of \$34,263.

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

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 2022 tax year under Docket No. 22-03116.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$31,500. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2022 and 2023 tax years are within the same general assessment period and an equalization factor of 1.0877 was applied in O'Fallon Township in 2023. Furthermore, the decision of the Property Tax Appeal Board for the 2022 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 reduced total assessment of \$34,263, which is less than the 2023 equalized assessment of the subject property of \$41,126. Based on the foregoing, the Board finds a reduction in the subject's assessment is 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:

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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