



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

APPELLANT: Steven W. & Haeja N. McCollum
DOCKET NO.: 23-04363.001-R-1
PARCEL NO.: 04-07.0-206-011

The parties of record before the Property Tax Appeal Board are Steven W. & Haeja N. McCollum, the appellants; the St. Clair County Board of Review; and the O'Fallon CCSD #90, O'Fallon Township H.S. #203, and Southwest Illinois College, intervenors, by attorney Garrett Hoerner of Bellville Illinois.

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: \$30,522
IMPR.: \$182,246
TOTAL: \$212,768

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.

Preliminary Matter

The appellants filed a motion with the Property Tax Appeal Board for the issuance of a decision based on the evidence submitted into the record in lieu of a hearing. The Board takes judicial notice that St. Clair County and the three intervenors together were found to be in default on October 17, 2024 and February 5, 2025, respectively, for failure to submit any evidence in support of the assessment of the subject property or to refute the evidence submitted by the appellants as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board. As a result, the Board hereby grants the appellants' motion to issue this decision based on the evidence submitted into the record.

Findings of Fact

The subject property consists of a 1-story residential dwelling of frame and masonry construction with 2,996 square feet of living area and is approximately 6 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a 732-square foot garage. The property has a 19,602-square foot site and is located in O’Fallon, O’Fallon Township, St. Clair County. The appellants also submitted the final decision of the board of review disclosing that the subject has a total assessment of \$273,944 and an improvement assessment of \$243,422 or \$81.25 per square foot of living area.

The appellants contend assessment inequity with regard to the improvement only as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on three equity comparables each located within the same assessment neighborhood code as the subject property. The comparables are described as 1-story residential dwellings of frame and masonry construction ranging in size from 3,044 to 3,337 square feet of living area and ranging in age from 2 to 5 years old. Each comparable features a partially finished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 825 to 1,537 square feet of building area. Comparable #1 is described as having a “2 level garage” and comparables #2 and #3 each have a swimming pool. The comparables have improvement assessments ranging from \$196,086 to \$202,997 or from \$60.83 to \$64.86 per square foot of living area. Based on this evidence, the appellants requested a reduction to the subject’s improvement assessment to \$182,246 or \$60.83 per square foot of living area.

The board of review did not submit its “Board of Review Notes on Appeal” nor any evidence in support of its assessed valuation of the subject property and was found to be in default the Property Tax Appeal Board through letter dated October 17, 2024. Similarly, the three intervenors did not submit any evidence in support of their positions and were found to be in default by the Property Tax Appeal Board through letter dated February 5, 2025.

Conclusion of Law

The taxpayers contend improvement 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 the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board takes judicial notice that the board of review and the intervenors failed to timely submit any evidence in support of the assessment of the subject property or to refute the evidence submitted by the appellants as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and were therefor found in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Board finds the only evidence of assessment equity in the record to be appellants' three equity comparables. These comparables are similar to the subject in location, design, age, dwelling size, basement finish area, and some features. However, the comparables are superior to the subject in garage size and/or swimming pool amenity which the subject lacks, suggesting that some downward adjustments are needed to the comparables in order to make them more equal to the subject. The comparables have improvement assessments that range from \$196,086 to \$202,997 or from \$60.83 to \$64.86 per square foot of living area. The subject's improvement assessment of \$243,422 or \$81.25 per square foot of living area falls above the range established by the only comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

Based on this record, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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: June 17, 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

AGENCY

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