



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

APPELLANT: Sharon Burgess
DOCKET NO.: 23-04418.001-R-1
PARCEL NO.: 04-06.0-301-006

The parties of record before the Property Tax Appeal Board are Sharon Burgess, the appellant; the St. Clair County Board of Review; the O'Fallon CCSD #90; the 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 **no change** 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: \$21,331
IMPR.: \$81,795
TOTAL: \$103,126

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 one-story dwelling of frame and brick exterior construction with 1,997 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a basement, central air conditioning, a fireplace and a 1,162 square foot garage. The property has an approximately .99-acre or 43,124 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity with respect to the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located approximately 456 feet or .1 of a mile from the subject property. The properties have varying degrees of similarity when compared to the subject in site size, dwelling size, design, age

and features. The comparables have land assessments that range from \$20,943 to \$21,416 or \$0.49 per square foot of land area and improvement assessments that range from \$77,786 to \$80,819 or from \$39.62 to \$41.45 per square foot of living area.

The appellant indicated in the appeal petition that the subject property is an owner-occupied residence. The appellant also submitted a Notice of Final Decision on Assessed Value by the St. Clair County Board of review disclosing the subject has a total equalized assessment of \$103,126 with an equalized land assessment of \$21,331 and an equalized improvement assessment of \$81,795.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$98,729 with a reduction in the subject's land assessment to \$20,943 and a reduction in the subject's improvement assessment to \$77,786.

The board of review submitted its "Board of Review Notes on Appeal." The notes on appeal revealed that 2022 was the first year of the general assessment period for the subject property and that a 1.0877 equalization factor was applied to all non-farm properties in O'Fallon Township for the 2023 tax year.

The board of review indicated on the notes on appeal that the appellant did not file an appeal with the board of review for the 2023 tax year. The board of review asserted it "did an auto rollover from the 22 PTAB Final." The board of review submitted a printout that contained a sketch and property characteristics of the subject property.

Based on this evidence, the board of review requested no change in the subject's assessment.

In written correspondence, the intervenor's attorney stated that Southwestern Illinois College, the O'Fallon High School District No. 203 and the O'Fallon Community Consolidated School District No. 90 adopts any and all documentation and evidence submitted by the St. Clair County Board of Review and submits no additional documentation or evidence concerning same.

In written rebuttal, the appellant argued that the subject's property tax increase is 8.77%, which is far greater than the taxing districts limited inflation-related annual increase on existing properties that is capped at a 5% increase. The appellant contended that the subject's requested assessment of \$98,729 is calculated as a 4.13% increase, which is under the 5% allowable increase.¹

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of appeal before the Board for the 2022 tax years under Docket No. 22-03133. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$94,811. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

¹ Section 1910.10(f) of the rules of the Property Tax Appeal Board states: The Property Tax Appeal Board is **without jurisdiction** to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86Ill.Admin.Code §1910.10(f)).

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 Section 16-185 of the Property Tax Code controls in this matter.

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 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. (35 ILCS 200/16-185)

The Board finds that the subject property was the subject matter of an appeal the prior tax year (2022) in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$94,811. The record further indicated the subject property is an owner-occupied dwelling, the 2022 and 2023 tax years are in the same general assessment period, and an equalization factor of 1.0877 was applied in O'Fallon Township for the 2023 tax year. 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 property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year's decision, results in a total assessment of \$103,126 ($\$94,811 \times 1.0877 = \$103,126$), which is equal to the subject's 2023 equalized assessment of \$103,126. Therefore, based on this record, the Property Tax Appeal Board finds a reduction in the subject's assessment is not 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

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: _____

April 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharon Burgess
388 Kings Ridge Blvd.
O'Fallon, IL 62269

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220

INTERVENOR

O'Fallon CCSD #90, by attorney:
Garrett P. Hoerner
Becker, Hoerner & Ysursa P.C.
5111 West Main Street
Belleville, IL 62226

O'Fallon Twp. HS #203, by attorney:
Garrett P. Hoerner
Becker, Hoerner & Ysursa P.C.
5111 West Main Street
Belleville, IL 62226

Southwestern IL College, by attorney:
Garrett P. Hoerner
Becker, Hoerner & Ysursa P.C.
5111 West Main Street
Belleville, IL 62226