



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

APPELLANT: Mark Halloran  
DOCKET NO.: 23-04443.001-R-2  
PARCEL NO.: 03-15.0-203-060

The parties of record before the Property Tax Appeal Board are Mark Halloran, the appellant, by attorney Ryan J. Mason, of Mason Law Firm LLC in St. Louis; the St. Clair County Board of Review; the O'Fallon CCSD #90, and 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:** \$97,339  
**IMPR.:** \$413,003  
**TOTAL:** \$510,342

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 1-story, rambler style dwelling of brick and stone exterior construction with 5,838 square feet of living area.<sup>1</sup> The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a basement with finished area, geothermal heating and cooling, five fireplaces, inground swimming pool, 872 square foot pool house and an 1,808 square foot 4-car garage. The subject's pool house was built in 2014 and has a crawl space foundation, central air conditioning and features a living room, bedroom, full kitchen, full bathroom, mechanicals and a covered porch. The subject site has 1.518-acres or

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<sup>1</sup> The Board finds the best description of the subject's dwelling size was found in the appraisal which presented a detailed sketch with measurements. The board of review submitted the subject's property record card which reported property details for the subject's 872 square foot pool house while the appraisal included interior and exterior photographs of the subject's pool house.

approximately 66,124 square feet of land area.<sup>2</sup> The property has both a lake and golf course view and is located in Caseyville, Caseyville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,190,000 as of January 1, 2023 and has a report date of November 13, 2023. The appraisal was prepared by Melissa M. Carter, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to establish market value of the subject property for tax purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 5.49 to 11.89 miles from the subject property. The appraiser stated in the appraisal report that due to the “lack of recent similar sales within the subject market area and neighborhood it was necessary to expand the search to include older sales and sales requiring substantial adjustments for some features.”

The comparables have sites that range in size from 30,056 to 55,975 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, stucco and stone or brick and stone exterior construction ranging in size from 4,214 to 6,162 square feet of living area. The homes range in age from 14 to 26 years old. Each comparable has a basement with finished area, central air conditioning or geothermal cooling, two or seven fireplaces and a 3-car or a 4-car garage. Comparable #3 has an inground swimming pool. The comparables sold in January or July 2022 for prices ranging from \$845,000 to \$1,290,000 or from \$147.06 to \$213.57 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in site size, dwelling size, amenities and other features arriving at adjusted sale prices of the comparables ranging from \$1,005,860 to \$1,393,060 and an opinion of market value for the subject of \$1,190,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect its appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review’s final decision disclosing the total assessment for the subject of \$510,342, after application of the equalization factor. The subject's assessment reflects a market value of \$1,529,802 or \$262.04<sup>3</sup> per square foot of living area, land included, when using the 2023 three-year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue.

The intervenors to this appeal adopted the evidence submitted by the board of review.

In response to the appellant’s appraisal evidence, the board of review critiqued each appraisal comparable contending they are located outside of the subject’s neighborhood, township and county. The board of review submitted copies of the property record cards for appraisal comparables #1 and #2 which included handwritten notes regarding differences between these comparables and the subject property such as age, location and quality of construction.

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<sup>2</sup> The parties differ as to the subject’s site size. The Board finds the subject’s site is 1.518 acres as reported in the appraisal which contained dimensions.

<sup>3</sup> When applying the subject’s dwelling size of 5,838 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located on the same street or within the same subdivision as the subject property. The comparables have sites that range in size from 21,710 to 41,278 square feet of land area and are improved with 1-story or 2-story dwellings of brick exterior construction ranging in size from 3,121 to 6,090 square feet of living area. The homes were built in 2006 or 2007. Each comparable has a basement with finished area, central air conditioning, an inground pool<sup>4</sup> and one or two garages ranging in size from 532 to 2472 square feet of building area. Two dwellings each have two fireplaces. The properties sold from June 2021 to May 2023 for prices ranging from \$720,824 to \$1,270,000 or from \$208.54 to \$230.96 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds the appraisal comparables are dissimilar to subject in both property characteristics and location and that no adjustments were made for design, age, location or view factors. Furthermore, the appraiser did not select a recent sale in the subject's subdivision, board of review comparable #1, which sold in May 2023 and was available as of the November 2023 appraisal report date. For these reasons, the Board gives little weight to the value opinion for the subject as presented in the appraisal and shall instead analyze the raw sales.

The Board gives less weight to appraisal comparables #1 and #2 which lack an inground pool feature. The Board gives less weight to board of review comparables #2 and #3 which sold in 2021, less proximate to the January 1, 2023 assessment date.

The Board finds the best evidence of market value to be appraisal comparable #1 and board of review comparable #1 which sold proximate to the assessment date at issue and are similar to the subject in dwelling size and some features. However, these two properties each lack a pool house with living area and present varying degrees of similarity to the subject in location, age, site size and design, suggesting adjustments are needed to make these two properties more equivalent to the subject. These two comparables sold in January 2022 and May 2023 for prices of \$1,290,000 and \$1,270,000 or \$209.35 and \$208.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,529,802 or \$262.04 per square foot of living area, including land, which falls above the two the best comparable sales in this record. Given the subject's 1-story design, pool house amenity and view factors, a higher

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<sup>4</sup> The board of review submitted property record cards and aerial plats for each of their comparable properties. The property record cards depict "pool concrete" while the aerial plats depict the presence of a pool amenity.

overall and per square foot market value, relative to the two best comparables, appears logical. Therefore, after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's assessment is excessive and 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



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: \_\_\_\_\_

May 20, 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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