



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

APPELLANT: Douglas Cannell  
DOCKET NO.: 23-04495.001-R-1  
PARCEL NO.: 17-04.0-101-014

The parties of record before the Property Tax Appeal Board are Douglas Cannell, the appellant; 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:** \$14,722  
**IMPR.:** \$72,486  
**TOTAL:** \$87,208

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of equalization issued by 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 1.5-story dwelling of masonry and frame exterior construction with 2,600 square feet of living area. The dwelling was constructed in 2002 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 504 square foot garage. The property has a 15,246 square foot site and is located in Smithton, Prairie du Long Township, St. Clair County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with varying degrees of similarity to the subject in site size, dwelling size, age, location, and features. The comparables have land assessments ranging from \$6,234 to \$18,497 or from \$0.45 to \$0.85 per square foot of land area and have improvement assessments ranging from \$63,675 to \$85,790 or from \$22.07 to \$25.77 per square foot of living area.

In the appeal petition, the appellant indicated the subject is an owner-occupied residence. The Property Tax Appeal Board takes judicial notice that the subject was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year as Docket No. 22-03238.001-R-1 in which the Board reduced the subject's assessment to \$80,801 based on the evidence submitted by the parties.

The appellant submitted a copy of the final decision of the board of review indicating the subject has a total equalized assessment of \$87,418. The subject has an equalized land assessment of \$14,758 or \$0.97 per square foot of land area and an equalized improvement assessment of \$72,660 or \$27.95 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$79,880.

The board of review submitted its "Board of Review Notes on Appeal" indicating that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0793 for Prairie du Long Township which increased the subject's total assessment from \$80,995 to \$87,418. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2021 was the first year of the general assessment cycle for the subject property.

The board of review explained the subject's original 2023 tax year assessment was further modified by a certificate of error, and after applying the 2023 equalization factor to the Property Tax Appeal Board's prior tax year decision, the board of review asserted the subject's 2023 tax year assessment should be \$87,208, which is the assessment amount in the certificate of error.<sup>1</sup>

### **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).

As an initial matter, the record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Property Tax Appeal Board based on a notice of an equalization factor. Since the appeal was filed after notification of an

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<sup>1</sup> The Property Tax Appeal Board takes judicial notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill. Atty. Gen. Op. 188 (October 24, 1977).

equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Adm.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Property Tax Appeal Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The Property Tax Appeal 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 Property Tax Appeal 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. 22-03238.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$80,801. The record further disclosed the subject property is an owner-occupied dwelling. The Property Tax Appeal Board also finds that the 2022 and 2023 tax years are within the same general assessment period and an equalization factor of 1.0793 was applied in Prairie du Long 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 \$87,208, which is below the 2023 assessment of the subject property of \$87,418. Based on the foregoing, a reduction in the subject's assessment is warranted commensurate with the amount shown in the certificate of error.

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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