



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

APPELLANT: Vishnubhai & Lattaben Patel
DOCKET NO.: 23-04506.001-R-1
PARCEL NO.: 03-15.0-403-009

The parties of record before the Property Tax Appeal Board are Vishnubhai & Lattaben Patel, the appellants, by attorney Ryan J. Mason, of Mason Law Firm LLC in St. Louis; the St. Clair County Board of Review; and the O'Fallon CCSD #90, O'Fallon Twp. HS #203, and Southwestern IL College, intervenors, by attorney Garrett P. Hoerner of Becker, Hoerner & Yursa 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: \$36,253
IMPR.: \$209,385
TOTAL: \$245,638

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.

Findings of Fact

The subject property consists of a 1.5-story dwelling¹ of brick and stone exterior construction with 4,270 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car garage with 726 square feet of building area. The property has an approximately 25,409 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

¹ The Board finds the best evidence of the subject's design and dwelling size is found in the appellants' appraisal, which includes a more detailed sketch with measurements of the subject home than is found in the property record card presented by the board of review.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$625,000 as of January 1, 2023. The appraisal was prepared by Melissa M. Carter, a certified residential real estate appraiser, to establish market value for tax purposes.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.81 of a mile to 3.57 miles from the subject. The appraiser stated more distant comparables were selected due to a lack of recent sales of similar properties in the subject's neighborhood. The comparables have sites ranging in size from 28,314 to 52,708 square feet of land area and are improved with 1.5-story or 2-story homes of brick, brick and frame, or brick, frame and stucco exterior construction. The homes range in size from 3,320 to 4,087 square feet of living area and are 13 or 19 years old. Each home has a basement with finished area and central air conditioning, with one having a geothermal heating and cooling system. Each comparable has one or two fireplaces and a 3-car or a 4-car garage. Comparable #3 has an inground swimming pool and hot tub. The comparables sold from September 2021 to April 2022 for prices ranging from \$625,000 to \$640,000 or from \$156.47 to \$188.25 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$598,130 to \$638,775. The appraiser concluded a value for the subject of \$625,000 as of January 1, 2023.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,751 prior to equalization. The subject's equalized assessment of \$245,638 reflects a market value of \$736,325 or \$172.44 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code and same subdivision as the subject. The parcels range in size from 19,375 to 36,742 square feet of land area and are improved with 1-story or 1.5-story homes² of brick exterior construction ranging in size from 2,574 to 2,865 square feet of living area. The dwellings were built from 2003 to 2015. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 696 to 950 square feet of building area. One home has a fireplace. The comparables sold from May 2021 to August 2023 for prices ranging from \$518,800 to \$765,000 or from \$181.08 to \$284.92 per square foot of living area, including land.

With regard to the appraisal, the board of review contended two appraisal sales are outside the subject's neighborhood. Based on this evidence the board of review requested confirmation of the subject's assessment.

² The Board finds the sketch and photograph within comparable #1's property record card depict a 1.5-story home, despite reporting a 1-story home.

The intervenors, O'Fallon CCSD #90, O'Fallon Twp. HS #203, and Southwestern IL College adopted the evidence submitted by the board of review.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser selected two comparables located more than three miles from the subject and outside the subject's neighborhood when sales within the subject's neighborhood were available as demonstrated by the board of review's comparables. For this reason, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #2 and #3 and the board of review's comparable #2, which are located more distant from the subject than the other sales in this record and/or have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appraisal sale #1 and the board of review's comparables #1, #3, and #4, which sold more proximate in time to the assessment date and are more similar to the subject in location, site size, age, and some features but have varying degrees of similarity to the subject in design, dwelling size, basement finish, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$518,800 to \$695,000 or from \$181.08 to \$251.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$736,325 or \$172.44 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and below the range on a per square foot basis, which is logical given the subject is a larger home than the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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

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

APPELLANT

Vishnubhai & Lattaben Patel, by attorney:
Ryan J. Mason
Mason Law Firm LLC
13421 Manchester Road
Suite 105
St. Louis, MO 63131

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

