



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

APPELLANT: Robert & Lana Weiss
DOCKET NO.: 24-02897.001-R-1
PARCEL NO.: 03-03.0-400-075

The parties of record before the Property Tax Appeal Board are Robert & Lana Weiss, the appellants; 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 **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: \$5,353
IMPR.: \$52,613
TOTAL: \$57,966

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 dwelling of frame exterior construction with 1,709 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement, central air conditioning, and a 480 square foot garage. The property has a 38,768 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

The appellants contend assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood code and the same street as the subject, two of which are across the street from the subject and one of which “abuts branch.” The parcels range in size from approximately 43,399 to 1,111,216 square feet of land area¹ and are improved with 1-story homes of brick or frame exterior construction

¹ The parties differ regarding some features of the comparables. The Board finds the best evidence of these features is found in their property record cards presented by the board of review, which were not refuted by the appellants.

ranging in size from 864 to 1,914 square feet of living area. The dwellings were built from 1957 to 1973 and each have an effective age of 1995. Two homes have a basement, one of which has finished area, and one home has a part crawl space and part slab foundation. Two homes have central air conditioning and each comparable has a garage ranging in size from 345 to 480 square feet of building area. Comparable #1 has a 600 square foot pole building and comparable #3 has a 1,200 square foot pole building and a 480 square foot carport. The comparables have land assessments ranging from \$5,746 to \$16,901 or from \$0.02 to \$0.13 per square foot of land area and have improvement assessments ranging from \$31,985 to \$56,504 or from \$29.52 to \$37.02 per square foot of living area.²

The appellants submitted a notice of equalization from the board of review disclosing the total equalized assessment for the subject is \$57,966. The subject property has an equalized land assessment of \$5,353 or \$0.14 per square foot of land area and an equalized improvement assessment of \$52,613 or \$30.79 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

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 1.11302 for Caseyville Township in 2024, which increased the subject's total assessment from \$51,288 to \$57,966.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within one mile from the subject. The parcels range in size from 115,952 to 216,058 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,800 to 2,415 square feet of living area. The dwellings were built from 1965 to 1991. Two homes have a basement, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 900 to 1,200 square feet of building area. Comparable #1 has a 1,200 square foot pole building and a 144 square foot carport. The comparables have land assessments ranging from \$11,218 to \$17,613 or \$0.08 and \$0.10 per square foot of land area and improvement assessments ranging from \$73,550 to \$100,244 or from \$40.86 to \$45.68 per square foot of living area.

With regard to the appellants' comparables, the board of review noted comparable #1 is an older home than the subject and has a pole building unlike the subject, comparable #2 differs from the subject in garage size and exterior construction, and comparable #3 is a newer home than the subject and has a pole building unlike the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's total assessment directly to the Property Tax Appeal

² The board of review contended the appellants presented the assessments prior to equalization and provided the equalized assessment amounts for these comparables. The Board finds the best evidence of their assessments is found in the board of review's evidence, which was not refuted by the appellants.

Board based on a notice of an equalization factor. Since the appeal was filed after notification of an 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 taxpayers contend 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). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellants' comparable #3 and the board of review's comparables, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #1 and #2, which are more similar to the subject in site size and location. These two most similar comparables have land assessments of \$5,746 and \$9,671 or \$0.13 and \$0.11 per square foot of land area, respectively. The subject's land assessment of \$5,353 or \$0.14 per square foot of land area falls below the best comparables in terms of total land assessment and above the best comparables on a per square foot basis, which appears to be logical considering the subject has a smaller site than the two best comparables. The Board notes the principle of the economies of

scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellants' comparables #1 and #2 and the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparable #3 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age/effective age, location, and some features, although one comparable lacks a basement that is a feature of the subject, one comparable has a much larger garage than the subject, and one comparable has a pole building unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$56,504 and \$73,550 or \$29.52 and \$40.86 per square foot of living area, respectively. The subject's improvement assessment of \$52,613 or \$30.79 per square foot of living area falls below the two best comparables in terms of total improvement assessment and is bracketed by the best comparables on a per square foot basis. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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: _____

November 25, 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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