



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

APPELLANT: Bret Peters  
DOCKET NO.: 24-02932.001-R-1  
PARCEL NO.: 04-27.0-103-029

The parties of record before the Property Tax Appeal Board are Bret Peters, 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 **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:** \$28,193  
**IMPR.:** \$109,965  
**TOTAL:** \$138,158

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 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 ranch-style dwelling of frame and brick exterior construction with 2,838 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, and a 600 square foot garage. The property has an 0.54 of an acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on July 3, 2024 for a price of \$450,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property was advertised for sale through the Multiple Listing Service for 5 months, and the sale was not due to foreclosure or by contract for deed. The appellant submitted a Closing Disclosure in support of the sale indicating payment of realtors' commissions.

The appellant also submitted an appraisal estimating a market value for the subject of \$455,000 as of June 12, 2024 prepared by Martha Ellis, a certified residential real estate appraiser, and information on three comparable sales located from 0.25 of a mile to one mile of the subject. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features and sold from July 2023 to October 2024 for prices ranging from \$310,000 to \$425,000 or from \$118.64 to \$143.82 per square foot of living area, including land.

The appellant submitted a copy of the final decision of the board of review disclosing the subject property had a total assessment of \$138,158 following the application of an equalization factor of 1.1267 for O'Fallon Township in 2024, which increased the subject's assessment from \$122,622 to \$138,158. The subject's assessment reflects a market value of \$414,515 or \$146.06 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$122,622, which would reflect a market value of \$367,903 or \$129.63 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on October 30, 2025.

### **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 evidence of a July 2024 sale of the subject, an appraisal, and three comparable sales. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the best evidence of market value to be the purchase of the subject property in July 2024 for a price of \$450,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 5 months. In further support of the transaction, the appellant submitted a copy of the Closing Disclosure.

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and

the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Prop. Tax Appeal Bd., 44 Ill. 2d 428 (1970). A contemporaneous sale of two parties dealing at arm's length is not only relevant to the question of fair cash value, but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967).

The Board finds the purchase price is above the market value reflected by the assessment. The Board finds the subject's purchase price is supported by the appellant's appraisal, which concluded a slightly higher value for the subject. The Board finds the comparable sales presented by the appellant do not overcome the arm's length sale of the subject proximate in time to the January 1, 2024 assessment date.

Based on this record, the 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



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 19, 2026



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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