



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

APPELLANT: Brandon Strickland  
DOCKET NO.: 24-02940.001-R-1  
PARCEL NO.: 17-04.0-107-011

The parties of record before the Property Tax Appeal Board are Brandon Strickland, 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:** \$19,651  
**IMPR.:** \$88,824  
**TOTAL:** \$108,475

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 1-story dwelling of frame and brick exterior construction with 1,818 square feet of living area.<sup>1</sup> The dwelling was constructed in 2007. Features of the home include a basement with 1,483 square feet of finished area, central air conditioning, a fireplace, a 484 square foot garage, and an inground swimming pool. The property has a 21,780 square foot site and is located in Smithton, Prairie Du Long Township, St. Clair County.

The appellant contends assessment inequity regarding 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 located within 0.3 of a mile from the subject. The parcels range in size from 13,068 to 47,916 square feet of land area and are improved with 1-

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size is found in its property record card presented by the board of review, which was not refuted by the appellant.

story or 2-story homes ranging in size from 1,606 to 2,088 square feet of living area.<sup>2</sup> The dwellings were built from 2002 to 2006 with the oldest home having an effective age of 2005. Each home has a basement with 625 to 1,385 square feet of finished area, central air conditioning, a garage ranging in size from 484 to 976 square feet of building area, and an inground swimming pool. Three homes each have a fireplace. The comparables have land assessments ranging from \$14,518 to \$22,838 or from \$0.48 to \$1.11 per square foot of land area and have improvement assessments ranging from \$82,231 to \$89,975 or from \$43.09 to \$53.61 per square foot of living area.<sup>3</sup>

The appellant submitted a decision of the board of review disclosing the total equalized assessment for the subject of \$108,475. The subject has a land assessment of \$19,651 or \$0.90 per square foot of land area and an improvement assessment of \$88,824 or \$48.86 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal." The board of review indicated in its "Board of Review Notes on Appeal" 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 1.0676 for Prairie Du Long Township which increased the subject's total assessment.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located less than a mile from the subject. The comparables have 12,980 or 17,280 square foot sites that are improved with 1-story homes ranging in size from 1,706 to 1,764 square feet of living area. The dwellings were built in 2003 or 2006. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 808 square feet of building area. The comparables have land assessments of \$14,562 and \$17,292 or \$1.00 and \$1.12 per square foot of land area and have improvement assessments ranging from \$67,723 to \$68,904 or from \$37.49 to \$39.63 per square foot of living area.

The board of review also noted the appellant used assessment for the comparables prior to equalization and reported incorrect square footages of the dwellings. 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 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 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:

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<sup>2</sup> The Board finds the best evidence of the comparables' features and amenities is found in their property record cards presented by the board of review, which were not refuted by the appellant.

<sup>3</sup> Based on the assessment printouts provided by the appellant, the appellant reported the assessments of the comparables prior to equalization. The board of review reported the equalized assessments of these comparables.

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 taxpayer 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. Admin. 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. Admin. Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #2 and #3, 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 appellant's comparables #2 and #4 and the board of review's comparable #1, which are more similar to the subject in site size and location. These comparables have land assessments that range from \$15,669 to \$20,723 or from \$0.83 to \$1.03 per square foot of land area. The subject's land assessment of \$19,651 or \$0.90 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #2, which is a 2-story home compared to the subject 1-story home, and to the board of review's comparables, which lack an inground swimming pool and finished basement area that are features of the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #3, and #4, which are similar to the subject in design, dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$82,231 to \$89,975 or from \$43.09 to \$53.61 per square foot of living area. The subject's improvement assessment of \$88,824 or \$48.86 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant 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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