



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

APPELLANT: Paul Jonic
DOCKET NO.: 24-03041.001-R-1
PARCEL NO.: 03-10.0-403-011

The parties of record before the Property Tax Appeal Board are Paul Jonic, 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: \$25,588
IMPR.: \$135,683
TOTAL: \$161,271

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 is improved with a two-story, single-family dwelling of frame and masonry construction with 3,371 square feet of living area. The dwelling is 16 years old. Features include a full, unfinished basement, central air conditioning, a garage, a fireplace, two full bathrooms, and a half bath. The property has a 13,504 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

The taxpayer asserts assessment inequity as a basis of the appeal. In support of this argument, the taxpayers submitted information on seven suggested equity comparables. The taxpayers also assert that the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the taxpayers submitted sales information about the same

seven comparable properties. Those seven properties sold between July 2022 and May 2024 for amounts ranging from \$415,000 to \$450,000.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject prior to equalization of \$145,593. After application of a township equalization factor of 1.1302, however, the total assessment was \$164,549, and the improvement assessment was \$138,961, or \$41.22 per square foot of living area. The subject property's assessment reflects a market value of \$493,647, land included, or \$146.44 per square foot of living area.

In support of its argument that the assessment was correct, the board of review asserted that some of the information appellant had submitted about his comparables was not correct, including the living area square footages of four of them. The board of review also noted that the property record cards showed that the subject dwelling's quality grade was B-5 while the quality grade for each comparable's dwelling was C+10. The quality grade evaluates the condition of the dwelling, the construction materials, and the craftsmanship. The board of review did not present any equity or sales comparables of its own.

In rebuttal, appellant asserted that, even if the board of review's corrections to his comparables are correct, he is entitled to a reduction because the improvement assessments per square foot of living area of all seven comparables were greater than that of the subject, and all seven comparables sold for less than the subject's market value that was reflected by the assessment.

Conclusions of Law

As an initial matter, the appellant submitted his appeal within 30 days of written notice of the application of an equalization factor. Under these circumstances, the relief he may receive is limited to an assessment reduction no greater than the amount of increase caused by applying the equalization factor. 35 ILCS 200/16-180; 86 Ill. Admin. Code § 1910.60(a). In this case, application of the equalization factor increased the subject's assessment by \$18,956, so that is the maximum assessment reduction that the appellant may receive.

The board of review disputes the appellant's living area square footage figures for four of the seven comparables and asserts that the correct figures are lower, which means that the sales prices per square foot of living area of those comparables are also lower. On rebuttal, the appellant does not dispute or refute the board of review's corrections. Instead, the appellant states that it is difficult to derive accurate living area square footages from property record cards, and, even if the corrected figures are accurate, he is entitled to a reduction because: (1) all the comparables sold for less than the subject's market value that was reflected by the assessment and (2) the subject's improvement assessment per square foot of living area is higher than those of all the comparables. Accordingly, the Board will accept the board of review's figures regarding the comparables to the extent they conflict with the appellant's figures.

¹ The appellant's grid sheet states that the subject sold for \$432,000 in February 2022, but the appellant does not argue or present evidence that this was an arm's length transaction that should be determinative of the subject's market value.

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The Board finds that all seven comparables submitted by appellant should be given some weight. Like the subject, each of those comparables has a two-story dwelling with central air conditioning, a garage, and a fireplace. They are similar to the subject in living area size, and they are all located within 0.56 miles of the subject. The seven comparables sold for amounts ranging from \$123.29 to \$159.14 per square foot of living area, land included. The subject's assessment reflects a market value of \$146.44 per square foot of living area, which is within that range, and below the sales prices per square of living area of four of the comparables. Accordingly, the Board finds that appellant failed to show overvaluation by a preponderance of the evidence.

This Board will now address appellants' assessment equity argument. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is a basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The comparables' improvement assessments range from \$36.05 to \$40.66 per square foot of living area. The subject's improvement assessment is \$41.22 per square foot of living area, which is above this range. This Board therefore concludes that the appellant has shown assessment inequity by clear and convincing evidence, and a reduction is warranted. The reduction granted by this Board does not exceed the amount by which application of the equalization factor increased the subject's assessment.

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: _____

December 23, 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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