



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

APPELLANT: Michael Hagberg
DOCKET NO.: 24-03049.001-R-1
PARCEL NO.: 08-28.0-116-029

The parties of record before the Property Tax Appeal Board are Michael Hagberg, 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: \$419
IMPR.: \$0
TOTAL: \$419

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 consists of a vacant 3,812 square foot, or approximately 0.09 of an acre, residential site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property and two other parcels with a combined 15,072 square feet of land area had a combined market value of \$5,000 as of November 14, 2024. The appraisal was prepared by Kenworth Johnston, a certified general real estate appraiser, to estimate market value.

Under the sales comparison approach, the appraiser selected four sales of vacant residential sites located from 0.78 of a mile to 6.00 miles from the subject. The sites range in size from 9,583 to 16,117 square feet of land area. The comparables sold in December 2023 and July 2024 for prices ranging from \$3,800 to \$5,000 or from \$0.25 to \$0.40 per square foot of land area. The

appraiser adjusted the comparables for differences from the subject in site size to arrive at adjusted prices from \$4,122 to \$5,996. The appraiser concluded a value of \$5,000 or \$0.33 per square foot of land area for the combined site of three parcels, including the subject property.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment for the subject of \$1,903. The subject's equalized assessment reflects a market value of \$5,710 or \$1.50 per square foot of land area, when using the statutory level of assessment of 33.33%.¹

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$417, which would reflect a market value of \$1,251 or \$0.33 per square foot of land area when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,865 prior to equalization. In support of its contention of the correct assessment, the board of review submitted information on three land comparables but did not report any sales data for these comparables.

In response to the evidence submitted by the appellant, the board of review contended the appraisal is for three lots, only one of which is owned by the appellant, and one of the three lots is improved with a residence unlike the subject parcel. The board of review argued the appraisal sales are each located in a different township than the subject. With regard to the appraisal sale #1, the board of review asserted this sale was a partial sale. The board of review submitted the Real Estate Transfer Declaration with no indication the appraisal sale #1 was the transfer of a partial interest and describing 0.25 of an acre as being conveyed, being the entire Lot Lettered "C" of Signal Hill Terrace. With regard to the appraisal sale #2, the board of review argued this sales included three parcels and submitted the Real Estate Transfer Declaration for the appraisal sale #2, describing three parcels being conveyed. With regard to the appraisal sale #3, the board of review contended this sale was a partial sale. The board of review submitted the Real Estate Transfer Declaration for the sale with no indication it was the transfer of a partial interest and describing 0.37 of an acre as being conveyed, being the entire Lot 58 of Adamette Place.

Based on this evidence, the board of review requested the subject's assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The Board finds the only evidence of market value to be the appraisal submitted by the appellant. The board of review submitted equity comparables, which are not responsive to the appellant's overvaluation argument. The appellant's appraiser estimated the subject property and two additional parcels with a combined 15,072 square feet of land area had a market value of \$5,000 or \$0.33 per square foot of land area. The subject's assessment reflects a market value of \$5,710 or \$1.50 per square foot of land area, which falls above the appraised value for all three parcels. The board of review did not submit any evidence of market value to refute the appraised value conclusion presented by the appellant. Although the board of review identified two of the appraisal sales are partial sales, the Board finds the Real Estate Transfer Declarations for these sales did not support the board of review's contention these were partial sales. Based on this evidence, the Board finds a reduction in the subject's assessment is 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: January 20, 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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