



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

APPELLANT: Etheridge Family Trust, c/o Dwaine & Karen Etheridge
DOCKET NO.: 24-03057.001-R-1
PARCEL NO.: 04-31.0-219-019

The parties of record before the Property Tax Appeal Board are Etheridge Family Trust, c/o Dwaine & Karen Etheridge, 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: \$4,880
IMPR.: \$49,337
TOTAL: \$54,217

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 2021 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 part one-story and part two-story dwelling of frame exterior construction with 1,946 square feet of living area.¹ The dwelling was constructed in 1982. Features of the home include a basement, 2½ bathrooms, central air conditioning, a fireplace, a 440 square foot attached garage. The property has an approximately 3,554 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellant submitted information on three

¹ The parties differ as to the subject dwelling's story height and size. The Board finds the best description of the subject dwelling is found in the information printout provided by the board of review that contained a schematic diagram with dimensions of the improvements depicting a part two-story and part one-story dwelling with 1,946 square feet of living area. The parties also submitted exterior photographs of the subject which further supports subject dwelling's story height consisting of a part one-story and part two-story design.

equity comparables that are located along the same street as the subject property. The appellant reported the comparables are improved with two-story dwellings of wood exterior construction, each containing 1,900 square feet of living area. Each dwelling was built in 1982 and has central air conditioning, 3 bathrooms, a fireplace and a 150 square foot garage. The comparables have improvement assessments ranging from \$42,994 to \$45,885 or from \$22.63 to \$24.15 per square foot of living area.² The comparables have sites that contain 3,049 or 4,356 square feet of land area. The comparables have land assessments of \$4,039 and \$5,793 or \$1.32 and \$1.33 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also submitted a copy of St. Clair County "Notice of Final Decision on Assessed Value by Board of Review" disclosing a total equalized assessment for the subject of \$54,217. The subject has an equalized improvement assessment of \$49,337 or \$25.35 per square foot of living area and an equalized land assessment of \$4,880 or \$1.37 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal." In a memorandum, the board of review argued that the appellant's comparables are old sales of two-story Villa's. The board of review submitted copies of the property information printouts for the subject and each of the appellant's comparables and a copy of the appellant's grid analysis correcting the dwelling sizes, garage sizes and/or bathroom counts of the subject and each of the appellant's three comparables.³ The board of review asserted that the appellant's comparable dwellings each have 1,788 square feet of living area and a 440 square foot garage. Additionally, the appellant's comparable #1 has 2½ bathrooms. The comparables have improvement assessments that range from \$24.05 to \$25.66 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located along the same street as the subject property.⁴ The board of review provided property information printouts for each of its comparables, which disclosed the dwellings are part one-story and part two-story or two-story designs of frame exterior construction. The dwellings were each built in 1982 and range in size from 1,834 to 2,005 square feet of living area. Each comparable has central air conditioning, 2 or 2½ bathrooms, a fireplace and a 440 square foot attached garage. The comparables have improvement assessments ranging from \$45,902 to \$50,289 or from \$24.02 to \$27.42 per square foot of living area. The comparables have sites that range in size from 2,724 to 2,945 square feet of land area. The comparables have land assessments ranging from \$3,743 to \$4,039 or \$1.37 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The Board has recalculated the improvement assessment per square foot of living area values for the subject and each of the appellant's comparables, since the appellant had erroneously included the land assessments in the improvement assessment per square foot of living area calculations.

³ The Board finds the best descriptions of the appellant's comparables are found in the evidence submitted by the board of review, which included property information printouts that contained schematic diagrams and dimensions of the improvements.

⁴ The board of review provided sales data for its four comparables. However, the Board will not consider this market value data, as it is not responsive to the appellant's inequity argument.

In written rebuttal, the appellant critiqued the evidence submitted by the board of review and reiterated that the basis of the appeal is assessment inequity, not overvaluation based on comparable sales. Additionally, the appellant asserted the subject dwelling is a two-story design, not a one-story design as described by the board of review.

Conclusion of Law

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 parties submitted seven equity comparables for the Board's consideration. The Board finds all the comparables are similar to the subject in location, land size, dwelling size, age and some features. The comparables have improvement assessments ranging from \$42,994 to \$50,289 or from \$22.63 to \$27.42 per square foot of living area and land assessment's ranging from \$4,037 to \$5,793 or from \$1.33 to \$1.37 per square foot of land area. The subject's improvement assessment of \$49,337 or \$25.35 per square foot of living area, falls within the range established by the comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. The subject's land assessment of \$4,880 or \$1.37 per square foot of land area falls within the range established by the comparables in the record in terms of total land assessment and is equal to four of the seven comparables of a per square foot of land area basis. After considering adjustments to the comparables for differences from the subject, the Board finds subject's assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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 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: _____

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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