



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

APPELLANT: Tom & Margaret Tse  
DOCKET NO.: 24-03074.001-R-1  
PARCEL NO.: 08-09.0-402-024

The parties of record before the Property Tax Appeal Board are Tom & Margaret Tse, the appellants; 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:** \$11,900  
**IMPR.:** \$41,605  
**TOTAL:** \$53,505

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story dwelling of masonry exterior construction with 1,794 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, and a 2-car garage. The property has a 54,014 square foot site and is located in Swansea, St. Clair Township, St. Clair County.

The appellants contend assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellants submitted information on nine equity comparables located within the same subdivision as the subject and within 5 blocks of the subject. The parcels range in size from 18,295 to 62,291 square feet of land area and have land assessments ranging from \$5,746 to \$12,645 or from \$0.11 to \$0.60 per square foot of land area.

The appellants submitted a letter contending that the land assessments of the subject and the comparables have increased from 2020 to 2023 and 2024. The appellants contended the land

assessments of some properties in the subject's neighborhood, which were not presented as comparables, did not increase in 2024. The appellants further asserted the subject is located in an area at risk for mine subsidence, with the property next door having had structural damage due to mine subsidence and a sinkhole at the edge of the subject property. Photographs of the sinkhole were submitted. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,401. The subject property has a land assessment of \$16,796 or \$0.31 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with dwellings located within the same assessment neighborhood as the subject. The parcels range in size from 12,632 to 25,700 square feet of land area and have land assessments ranging from \$6,647 to \$9,525 or from \$0.30 to \$0.75 per square foot of land area. The board of review reported the subject and comparables #1, #3, and #4 have mine subsidence. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

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

The record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #5, #7, #8, and #9 and the board of review's comparables, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #3, #4, and #6, which are more similar to the subject in site size and location. These comparables have land assessments that range from \$6,734 to \$12,645 or from \$0.11 to \$0.32 per square foot of land area. The subject's land assessment of \$16,796 or \$0.31 per square foot of land area falls above the range established by the best comparables in terms of total land assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and 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:

April 21, 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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