



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Bagby
DOCKET NO.: 24-03083.001-R-1
PARCEL NO.: 07-13.0-404-031

The parties of record before the Property Tax Appeal Board are Mark Bagby, 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: \$17,400
IMPR.: \$113,277
TOTAL: \$130,677

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 two-story dwelling of frame and masonry exterior construction with 3,867 square feet of living area.¹ The dwelling was constructed in 1998 and is approximately 26 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 625 square foot garage.² The property has an approximately 20,582 square foot site and is located in Belleville, Stookey Township, St. Clair County.

¹ The parties differ as to the size of the subject dwelling and the subject's site size. The Board finds the best description of the subject is found in the evidence provided by the board of review that included a copy of the subject's property information printout containing a schematic diagram with dimensions of the subject's improvements, which was not refuted by the appellant.

² The parties differ as to the number of fireplaces in the subject dwelling. The appellant revealed the subject has two fireplaces, which was not refuted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparables sales that are located from .25 of a mile to 3 miles from the subject property. The comparables have sites that range in size from 11,761 to 56,628 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,375 to 3,525 square feet of living area. The dwellings are from 17 to 93 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 480 to 624 square foot garage. The comparables sold from May 2023 to March 2025 for prices ranging from \$280,000 to \$390,000 or from \$80.14 to \$121.57 per square foot of living area, including land.

The appellant also contended that subject property's assessment increase of 11.5% from the previous year appears to be high considering market conditions for the area. The appellant also noted the tax dollar amounts for each of the seven comparables, as well as the subject's tax amount.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$106,398 which reflects a market value of \$319,226 or \$82.55 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The appellant submitted a copy of St. Clair County "Notice of Final Decision on Assessed Value by the Board of Review" disclosing the board of review increased the subject's assessment from \$117,251 to \$130,677 through the application of a township equalization factor of 1.1145.

The board of review submitted its "Board of Review Notes on Appeal." As previously disclosed by the appellant, the subject property has a final equalized assessment of the subject property of \$130,677, which reflects a market value of \$392,070 or \$101.39 per square foot of living area, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on three comparables sales, including the property information printout and real estate transfer declaration for each property. The comparables have the same assessment neighborhood code as the subject and are located either along the same street as the subject or approximately one block away from the subject property. Comparable #3 is the same property as the appellant's comparable #1.⁴ The comparables have sites that range in size from 10,454 to 13,504 square feet of land area. The comparables are improved with two-story dwellings of brick or frame and masonry exterior construction ranging in size from 2,440 to 3,154 square feet of living area. The dwellings were built from 1986 to 1990. Comparable #1 has a crawl space foundation and comparables #2 and #3 each have a basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 504 to 600 square feet of building area. Comparable #1 has a fireplace. The comparables sold from May 2022 to July 2023 for

³ 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. Adm. 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.

⁴ The parties differ as to the description of the common comparable. The Board finds the best description is found in the property information printout provided by the board of review, which was not refuted by the appellant.

prices ranging from \$280,000 to \$345,000 or from \$107.80 to \$126.84 per square foot of living area, including land.

The board of review provided property information printouts for each of the appellant's comparables and noted differences between each comparable and the subject. The board of review also described the comparables to be located from .25 of a mile to 4.5 miles from the subject property.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. 86 Ill. Admin. Code 1910.10(f). Furthermore, market value evidence, such as similar arms-length transactions of comparable sales in which knowledgeable buyers and sellers in the marketplace consider applicable tax rates and interest rates, will determine whether the subject's assessment is reflective of fair market value.

The record contains nine comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #2, #3, #4, #5, #6 and #7 due to their locations being more than 2 miles away from the subject. Additionally, the appellant's comparables #5 and #6 are 67 and 26 years older than the subject dwelling, respectively. The Board has also given less weight to the appellant's comparable #5 and board of review comparable #2 due to their sale dates in 2022 or 2025, which occurred less proximate in time to the lien date issue than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review comparable #3 and board of review comparable #1, which sold more proximate in time to the January 1, 2024 assessment date at issue. These two comparables have the same assessment neighborhood code as the subject and are located either along the same street or approximately one block away from the subject. However, the Board finds both comparables are inferior to the subject due to their site sizes being 34% and 43% smaller than the subject's site size and the dwellings are 18% and 37% smaller than the subject dwelling, respectively. The Board also finds the dwellings are either 8 years or 13 years older than the subject, board of review comparable #1 lacks a basement foundation and the appellant's comparable #1/board of review comparable #3 lacks basement finish. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, the comparables have other features with varying degrees of similarity when compared to the subject, suggesting additional adjustments would be necessary. Nevertheless, these two properties sold in May and

July 2023 for prices of \$280,000 and \$340,000 or for \$107.80 and \$114.75 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$392,070 or \$101.39 per square foot of living area, including land, which falls above the two best comparables in the record in terms of overall market value but below the comparables on a price per square foot basis, which appears to be logical given the subject's larger site size, larger dwelling size, newer age and/or superior features. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: _____

C E R T I F I C A T I O N

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

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