



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

APPELLANT: Mark and Sandy McBride
DOCKET NO.: 24-03137.001-R-1
PARCEL NO.: 12-10.0-201-010

The parties of record before the Property Tax Appeal Board are Mark and Sandy McBride, 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 **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: \$19,259
IMPR.: \$78,500
TOTAL: \$97,759

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization issued by the St. Clair County Board of Review pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 concrete exterior construction with 1,980 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, and a 574 square foot garage. The property has a 114,345 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within the same assessment neighborhood code as the subject and one mile from the subject. The parcels range in size from 9,148 to 42,253 square feet of land area and are improved with 1-story homes ranging in size from 1,780 to 1,893 square feet of living area. The dwellings range in age from 33 to 76 years old. Two homes have a basement, one with finished area, and one home has a crawl space foundation. Each home has central air conditioning and a 441 square foot garage. The

comparables sold from October 2024 to March 2025 for prices of \$209,000 and \$270,000 or from \$117.42 to \$151.86 per square foot of living area, including land.

The appellants submitted a notice of equalization issued by the board of review, which increased the subject's assessment from \$88,856 to \$97,759 based on the application of an equalization factor of 1.1002 which was applied to non-farm properties in Millstadt Township in 2024. The subject's assessment reflects a market value of \$293,306 or \$148.13 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on October 30, 2025.

Conclusion of Law

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

The record contains three comparable sales presented by the appellants. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Board's rules and is found to be in default pursuant to Section 1910.69(a) of the Board's rules. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the only evidence of market value to be the appellants' comparables, which sold relatively proximate in time to the assessment date and are similar to the subject in dwelling size and location, although these comparables are much older homes than the subject, have substantially smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Furthermore, one comparable lacks a basement and one comparable lacks finished basement area, suggesting additional upward adjustments would be needed. These comparables sold for prices ranging from \$209,000 and \$270,000 or from \$117.42 to \$151.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,306 or \$148.13 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, including their smaller sites and older homes than the subject, the Board finds the subject's assessment is supported. Based on this evidence, the Board finds 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:

May 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark and Sandy McBride
1033 East Washington
Millstadt, IL 62260

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220