



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

APPELLANT: Bill & Jill Strittmatter
DOCKET NO.: 24-03194.001-R-1
PARCEL NO.: 03-13.0-210-008

The parties of record before the Property Tax Appeal Board are Bill & Jill Strittmatter, 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: \$25,547
IMPR.: \$150,836
TOTAL: \$176,383

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 one-story dwelling of frame exterior construction with 2,537 square feet of living area.¹ The dwelling was constructed in 2019 and is 5 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 766 square foot garage. The property has a 12,249 square foot site and is located in O'Fallon, Caseyville Township, St. Clair County.

The appellants contend assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables within .98 of a mile of the subject. The comparables consist of one-story dwellings of frame or brick and frame exterior construction ranging in age from 6 to 20 years old. The homes range in size from 1,847 to 2,404 square feet of living area.

¹ The Board finds the subject's property record card submitted by the board of review to be the best evidence of the subject's dwelling size.

Each dwelling has a full basement with seven having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 552 to 996 square feet of building area. The comparables have sites ranging in size from 10,019 to 27,443 square feet of land area. Comparable #9 has an inground swimming pool. The comparables have land assessments ranging from \$19,601 to \$41,729 or from \$1.52 to \$1.96 per square foot of land area. The comparables have improvement assessments ranging from \$87,733 to \$139,510 or from \$47.50 to \$61.45 per square foot of living area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$20,710 or \$1.69 per square foot of land area and the improvement assessment be reduced to \$117,611 or \$46.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellants submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$176,383. The subject property has a land assessment of \$25,547 or \$2.09 per square foot of land area and an improvement assessment of \$150,836 or \$59.45 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 located within the subject's assessment neighborhood and within .6 of a mile of the subject. The comparables consist of one-story dwellings of frame exterior construction that were built between 2017 and 2020. The homes range in size from 2,147 to 2,598 square feet of living area. Each comparable has a basement with three having finished area, central air conditioning, and a garage ranging in size from 746 to 917 square feet of building area. Two comparables each have a fireplace. Land assessments for the comparables range from \$24,845 to \$31,321 or from \$1.89 to \$2.19 per square foot of land area and improvement assessments range from \$135,207 to \$175,379 or from \$60.38 to \$69.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, reduced weight was given to the appellants' comparables #4 and #8 due to differences from the subject property in site size. The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, #3, #5, #6, #7, and #9 along with the comparables submitted by the board of review, which are similar to the subject in size and location. These comparables have land assessments ranging from \$19,601 to \$32,055 or from \$1.56 to \$2.19 per square foot of land area. The subject's land assessment of \$25,547 or \$2.09 per square foot of land area is within the

range established by the best comparables in this record. The Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellants' comparables #2, #3, #4, #7, and #9, which differ from the subject in age, dwelling size, and/or features. The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1, #5, and #6 along with the comparables submitted by the board of review, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$126,982 to \$175,379 or from \$54.03 to \$69.57 per square foot of living area. The subject's improvement assessment of \$150,836 or \$59.45 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellants 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.

In conclusion, on this record the Board finds no adjustments are warranted on either the subject's land or improvement assessments in light of this evidence.

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:

November 25, 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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