



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

APPELLANT: Marjorie Pope & Edward Pope Jr., Trustees
DOCKET NO.: 24-03218.001-R-1
PARCEL NO.: 09-08.0-403-004

The parties of record before the Property Tax Appeal Board are Marjorie Pope & Edward Pope Jr., Trustees, 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: \$18,295
IMPR.: \$82,000
TOTAL: \$100,295

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 and frame exterior construction with 1,783 square feet of living area. The dwelling was constructed in 1988 and is approximately 36 years old. Features of the home include a crawl space foundation, central air conditioning, a 994 square foot attached garage, and a 576 square foot detached garage. The property has a 130,680 square foot, or 3.0 acre, site and is located in Belleville, Shiloh Township, St. Clair County.

The appellants contend assessment inequity regarding both the land and improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located from 0.3 of a mile to 1.0 mile from the subject, none of which are within the same assessment neighborhood code as the subject. The parcels range in size from 0.37 of an acre to 3.11 acres, or from 16,117 to 135,472 square feet, of land area and are improved with 1-story homes ranging in size from 1,580 to 2,491 square feet of living area. The

dwelling range in age from 28 to 39 years old. Each home has a crawl space foundation, central air conditioning, and a garage ranging in size from 440 to 852 square feet of building area. The appellants reported the assessments of the subject and the comparables prior to equalization in their grid analysis. The comparables have equalized land assessments ranging from \$8,081 to \$18,494 or from \$0.14 to \$0.73 per square foot of land area and have equalized improvement assessments ranging from \$45,733 to \$88,479 or from \$28.96 to \$36.14 per square foot of living area.

The appellants submitted a brief contending that the subject is the smallest home in its subdivision, with the other homes in the subdivision differing in design, foundation type, swimming pools, and/or outbuildings. The appellants argued the subject has not had a wood deck for many years. 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 \$113,014. The subject property has a land assessment of \$24,773 or \$0.19 per square foot of land area and an improvement assessment of \$88,241 or \$49.49 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 a mile of the subject, none of which are within the same assessment neighborhood code as the subject. The parcels range in size from 27,878 to 960,498 square feet of land area and are improved with 1-story homes ranging in size from 1,468 to 2,244 square feet of living area. The dwellings were built from 1947 to 2018. Each home has a basement, two with finished area, central air conditioning, and a garage ranging in size from 440 to 897 square feet of building area. The property record card for comparable #2 depicts this property has a second 1-story dwelling with 924 square feet of living area that was built in 1992 and features a finished basement, central air conditioning, and a 1,088 square foot pole building. The comparables have land assessments ranging from \$16,462 to \$33,665 or from \$0.04 to \$0.62 per square foot of land area and have improvement assessments ranging from \$91,680 to \$124,298 or from \$44.48 to \$51.96 per square foot of living area.¹ Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables differ from the subject in foundation type, age, and/or site size. The appellants asserted the board of review's comparable #2 is on a private lake with a dock, tennis courts, and multiple buildings. The appellants contended the subject has only two full bathrooms and no deck.

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

¹ The per square foot improvement assessment for comparable #2 is based on its total combined living area of 2,392 square feet for both dwellings.

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 eight equity comparables for the Board's consideration, none of which are within the same assessment neighborhood code as the subject but are located within a mile from the subject. With respect to land assessment equity, the Board gives less weight to the appellants' comparables #1, #2, and #3 and the board of review's comparables #2, #3, and #4, due to significant differences from the subject in site size.

The Board finds the best evidence of land assessment equity to be appellants' comparable #4 and the board of review comparable #1, which are more similar to the subject in site size. These comparables have land assessments of \$18,494 and \$18,499 or \$0.14 per square foot of land area. The subject's land assessment of \$24,773 or \$0.19 per square foot of living area falls above the two best comparables in this record and is excessive,. 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 land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellants' comparables #1, #3, and #4 and the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size and/or age. Moreover, the board of review's comparable #2 has two dwellings unlike the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #2 and the board of review comparable #4, which are more similar to the subject in dwelling size, age, and some features, although these comparables each have one garage compared to the subject's two garages and one comparable has a basement unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$45,733 and \$91,680 or \$28.96 and \$44.48 per square foot of living area, respectively. The subject's improvement assessment of \$88,241 or \$49.49 per square foot of living area is bracketed by the best two comparables in terms of total improvement assessment and falls above these comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, foundation type, garage count, and garage size, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement 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: March 17, 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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