



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

APPELLANT: Sharon Burgess
DOCKET NO.: 24-03221.001-R-1
PARCEL NO.: 04-06.0-301-006

The parties of record before the Property Tax Appeal Board are Sharon Burgess, 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: \$24,034
IMPR.: \$92,158
TOTAL: \$116,192

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 is improved with a one-story dwelling of frame and brick exterior construction containing 1,997 square feet of living area. The dwelling was built in 2003 and is approximately 21 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached three-car garage with 1,162 square feet of building area. The property has a 43,370 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are located within .1 of a mile from the subject property and have sites that range in size from 42,582 to

¹ The land area for the subject property and the comparables submitted by the parties is based on a document for each property submitted by the board of review with the heading "Feature Details" that includes both the acreage and square feet of land area for the properties with the exception of board of review comparable #2.

43,542 square feet of land area. The comparables are improved with one-story dwellings of frame and brick exterior construction that range in size from 1,922 to 2,040 square feet of living area. The homes were built in 2002 or 2003 and are approximately 21 or 22 years old. Each comparable has a full basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage ranging in size from 878 to 926 square feet of building area. These comparables have land assessments ranging from \$23,596 to \$24,129 or approximately \$.55 per square foot of land area. The comparables have improvement assessments that range from \$87,641 to \$91,059 or from \$44.64 to \$46.70 per square foot of living area.

The appellant also submitted a statement questioning how much Illinois can increase property taxes per year. She indicated that taxing districts are limited to increases of 5%. The appellant then appears to compare the increase in the assessments of the subject property from 2023 to 2024 that went from \$94,811 to \$103,126 or approximately 8.77% and from 2024 to 2025 that went from \$103,126 to \$116,192 or approximately 12.67%.

The appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 7, 2025, disclosing the subject's assessment increased from \$103,126 to \$116,192 based on the application of a township equalization factor of 1.126700.

The appellant requested the subject's land assessment be reduced to \$23,596 and the improvement assessment be reduced to \$87,641 for a total revised assessment of \$111,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,192. The subject property has a land assessment of \$24,034 or approximately \$.55 per square foot of land area and an improvement assessment of \$92,158 or \$46.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same neighborhood code as the subject property that have sites ranging in size from 42,582 to 87,556 square feet of land area. The comparables are improved with one-story dwellings of brick or frame and brick exterior construction that range in size from 1,904 to 2,209 square feet of living area. The homes were constructed from 2002 to 2005 and range in age from approximately 19 to 22 years old. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace, 2 or 3½ bathrooms, and an attached garage ranging in size from 744 to 886 square feet of building area. The comparables have land assessments ranging from \$23,596 to \$36,093 or approximately \$.41 and \$.55 per square foot of land area. The improvement assessments range from \$87,641 to \$143,841 or from \$45.60 to \$65.12 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #1.

To document its evidence the board of review submitted copies of the property record cards and photographs of the subject property and its comparables. The board of review noted that with respect to board of review comparable #1 the subject property has 2 additional fixtures, an additional 262 square foot open frame porch, and 681 square feet of additional concrete paving.

The board of review also submitted copies of photographs of the appellant's comparables, and copies of the property record cards for each of the appellant's comparable on which it provided information about differing features. With respect to appellant's comparable #1 the board of review asserted the subject has 2 additional fixtures, an additional 262 square feet of open frame

porch and 681 square feet of additional concrete paving. With respect to appellant's comparable #2 the board of review indicated the subject has 2 additional fixtures, an additional 328 square feet of open frame porch, and an additional 414 square feet of concrete paving.

The appellant submitted rebuttal comments with respect to board of review comparables #2 and #3. The appellant noted board of review comparable #2 has two-acres of land as well as a completely finished walk-out basement, swimming pool, hot tub, fenced yard, masonry outdoor fireplace, a concrete basketball court, and landscaping around the pool and fenced area. With respect to board of review comparable #3 the appellant asserted this property has a completely finished walk-out basement, swimming pool, hot tub, fenced yard, and landscaping around the pool and fenced yard. The appellant submitted copies of photographs depicting the various features associated with board of review comparables #2 and #3. The appellant contends the subject property has no finished basement, no pool, no hot tub, and no fenced yard.

Conclusion of Law

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

As an initial matter concerning the appellant's issue regarding the limit on the amount of increase in property taxes, section 1910.10(f) of the rules to the Property Tax Appeal Board provides:

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)). Based on this rule, the Board has no authority over real estate taxes and cannot address this issue. The Property Tax Appeal Board's sole jurisdiction is to determine correct assessment of real property that is the subject matter of the appeal. (See 86 Ill.Admin.Code 1910.10(b) & 35 ILCS 200/16-160).²

² Section 16-65 of the Property Tax Code (35 ILCS 200/16-65) allows the board of review to act as an equalization authority providing in part that the board shall, after property notice, lower or raise the total assessed value of property in any assessment district within the county so that the property, other than farm and coal property assessed under Sections 10-110 through 10-140 and Sections 10-170 through 10-200, will be assessed at 33 1/3% of its fair cash value. Section 16-65 does limit the board of review's equalization authority providing that:

[I]n determining the amount to be added to the aggregate assessment on property subject to local jurisdiction in order to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%, the board shall not, in any one year, increase or decrease the aggregate assessment of any assessment district by more than 25% of the equalized valuation of the district for the previous year, except that additions, deletions or depletions to the taxable property shall be excluded in computing the 25% limitation....

The parties submitted information on five equity comparables, with one comparable being common to both parties, located in the subject's neighborhood to support their respective positions. With respect to the land assessment the Board finds the appellant's comparables and board of review comparables #1 and #3, which includes the common comparable, are most similar to the subject site in land area ranging in size from 42,582 to 44,590 square feet of land area. These comparables have land assessments ranging from \$23,596 to \$24,709 or approximately \$.55 per square foot of land area. The subject property, with 43,370 square feet of land, has a land assessment of \$24,034 or approximately \$.55 per square foot of land area, which is equivalent to the best comparables on a per square foot of land area basis. Less weight is given to board of review comparable #2 due to its significantly larger land area relative to the subject's site. Based on this record, the Board finds the subject's land is being equitably assessed.

With respect to the improvement assessment, the Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #1, which includes the common comparable submitted by the parties. These properties are similar to the subject in location, size, age and most features. Each of these comparables has a smaller garage than the subject that would require upward adjustments to the comparables to make them more equivalent to the subject property. Additionally, the board of review indicated appellant's comparable #1/board of review comparable #1 as well as appellant's comparable #2 have less open frame porch area and less concrete area than the subject that would also require upward adjustments to make them more equivalent to the subject for these differences. These comparables have improvement assessments that range from \$87,641 to \$91,059 or from \$44.64 to \$46.70 per square foot of living area. The subject's improvement assessment of \$92,158 or \$46.15 per square foot of living area falls above the range of the total improvement assessments but within the range on a per square foot of living area basis established by the best comparables in this record. The subject's overall higher improvement assessment is justified in part by the property's larger garage, large open frame porch and/or more concrete relative to the best comparables in the record.

Less weight is given board of review comparables #2 and #3 due to their superior features relative to the subject property such as finished basement area, swimming pool, hot tub, fenced yard, masonry outdoor fireplace, a concrete basketball court, and/or landscaping around the pool and fenced area. These two comparables have higher improvements assessments than the subject which is appropriate given their superior features.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant 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.

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

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: February 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

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