



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

APPELLANT: Raymond Mueller
DOCKET NO.: 24-03232.001-R-1
PARCEL NO.: 13-02.0-200-051

The parties of record before the Property Tax Appeal Board are Raymond Mueller, 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 **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: \$11,507
IMPR.: \$29,373
TOTAL: \$40,880

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 1½-story dwelling of masonry construction containing 3,052 square feet of living area. The dwelling was constructed in 1860. Features of the home include a full basement, central air conditioning, and one fireplace. The property also has a detached garage with 704 square feet of building area that was constructed in 1996, an 840 square foot outbuilding built in 1960, and 448 square feet of concrete paving. The property has a 2.68-acre site of which .87 acres is used as Bush Lane serving adjacent sites for ingress and egress out of the subdivision thus leaving an effective site of 1.81 acres. The property is located in Belleville, Smithton Township, St. Clair County.

The appellant indicated the subject property is an owner-occupied dwelling and contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$114,000 as of January 1, 2023. The appraisal was prepared by Mark Bushnell, an Illinois Certified Residential Real Estate

Appraiser. The purpose of the appraisal was to estimate the market value of the land and improvements for use by the appellant for an ad valorem property tax appeal. The highest and best use of the property was determined to be residential. The fee simple interest was appraised.

The appraiser developed the sales comparison approach to value using five comparables sales located in Belleville, Lenzburg and Lebanon that are improved with dwellings that range in size from 1,272 to 2,375 square feet of living area and in age from 103 to 143 years old. These properties have sites ranging in size from .15 to 4.98 acres. The sales occurred from March 2022 to May 2023 for prices ranging from \$85,000 to \$130,000 or from \$35.79 to \$86.09 per square foot of living area. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$96,364 to \$126,316 and arrived at an estimated market value for the subject of \$114,000.

The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board associated with the subject property for the 2023 tax year identified by Docket No. 23-04067.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on November 19, 2024, reducing the assessment of the subject property to \$37,996 to reflect a market value of \$114,000.

Additionally, the appellant submitted a copy of the Notice of Final Decision on Assessed Value by Board of Review dated March 7, 2025, disclosing a total final equalized assessment for the subject property of \$107,151. The decision indicated the board of review had reduced the subject's assessment from \$117,997 to \$99,592. The notice further disclosed that the subject's assessment was subsequently increased by the application of a township equalization factor of 1.0759 resulting in the total assessment of \$107,151. The total assessment reflects a market value of \$321,485 when applying the statutory level of assessment of 33.33%.

The appellant requested the subject's total assessment be reduced to \$37,996 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" where it reported the subject's assessment prior to board of review action of \$99,592 and an assessment after board of review action of \$40,880. The board of review indicated that 2021 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0759 was applied for the 2024 tax year. The board of review indicated that it did a correction of error for 2024 and corrected the tax bill to reflect the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2023 tax year plus the application of the township equalization factor to arrive at a total assessment of \$40,880. The board of review submission included a printout disclosing the purported correction to the assessment.

The appellant was served a copy of the board of review's submission and agreed that relief was granted when the correction of error was issued for the 2024 assessment reducing the assessment to the Property Tax Appeal Board decision but was of the opinion the 1.0759 equalization factor should also be removed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2023 tax year should be carried forward to the 2024 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code. Thus, the Board further finds a reduction in the subject's assessment from the original final decision of the St. Clair County Board of Review is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2023 assessment to \$37,996. The record indicates that the subject property is an owner-occupied dwelling. The board of review submission indicated the first year of the general assessment cycle for the subject property was 2021, which was not disputed by the appellant, meaning that 2023 and 2024 tax years are within the same general assessment period in Smithton Township. The evidence further revealed that in 2024 an equalization factor of 1.0759 was applied which raised the subject's original 2024 assessment to \$107,151 based on the application of the equalization factor. The board of review subsequently issued a correction of error to correct the subject's 2024 assessment; although the date of the correction is not known it appears to be after the notice of final decision was issued by the board of review. The record also contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2023 tax year or that the decision of the Property Tax Appeal Board for the 2023 tax year was reversed or modified upon review.

For these reasons, and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds that a reduction in the subject's assessment as reported before the issuance of the correction of error by the St. Clair County Board of Review is

warranted to reflect the Property Tax Appeal Board's decision for the 2023 tax year plus the application of the 2024 township equalization factor of 1.0759.¹

¹ This reduction will reflect the assessment amounts as set forth in the purported Certificate of Error for 2024 as referenced by the St. Clair County Board of Review.

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

AGENCY

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