



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

APPELLANT: David & Patricia Schuette
DOCKET NO.: 24-03271.001-F-1
PARCEL NO.: 19-01-0-200-004

The parties of record before the Property Tax Appeal Board are David & Patricia Schuette, 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:

F/Land:	\$665
Homesite:	\$4,261
Residence:	\$52,490
Outbuildings:	\$516
TOTAL:	\$57,932

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 2-story dwelling of frame exterior construction with 2,116 square feet of living area. The dwelling was constructed in 1977 and is approximately 47 years old. Features of the home include a crawl space foundation, central air conditioning, an attached 435 square foot garage, and a detached 1,053 square foot garage. The property has a 130,233 square foot site, of which 47,045 square feet is homesite, and is located in Marissa, Fayetteville Township, St. Clair County.

The appellants contend assessment inequity regarding the homesite and residence as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located 1.0 or 11.8 miles from the subject. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features. Based on the

assessment data sheets presented by the appellants for these comparables, the appellants reported the 2023 tax year assessments for these properties. Based on this evidence, the appellants requested a reduction in the subject's homesite assessment to \$1,700 and the subject's residence assessment to \$37,241.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,932. The subject property has a homesite assessment of \$4,261 and a residence assessment of \$52,490. In support of its contention of the correct assessment the board of review did not submit any evidence to support the subject's assessment. The board of review submitted a property record card for a different property than the subject.

In written rebuttal, the appellants point out the board of review did not submit evidence to support the subject's assessment, whereas the appellants submitted four equity comparables. The appellants submitted 2025 assessment data sheets for their comparables.

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 Board finds the only evidence of assessment equity to be the appellant's four comparables. However, the Board finds the appellants did not submit the 2024 tax year assessments for these comparables to challenge the subject's 2024 tax year assessment. The Board finds it is not appropriate to compare the subject's 2024 tax year assessment to the 2023 tax year assessments presented by the appellants for their comparables in order to determine whether the subject was inequitably assessed for the 2024 tax year. Based on this limited record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject 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:

April 21, 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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