



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

APPELLANT: Michael E. & Ida J. Danley
DOCKET NO.: 24-03279.001-R-1
PARCEL NO.: 08-01.0-202-005

The parties of record before the Property Tax Appeal Board are Michael E. & Ida J. Danley, 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: \$11,613
IMPR.: \$65,932
TOTAL: \$77,545

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final decision of the St. Clair County Board of Review applying equalization 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 two-story dwelling of frame and brick exterior construction which was built in 2000 and is approximately 24 years old. The dwelling contains 1,522 square feet of living area and features a full unfinished basement, 3½ bathrooms, central air conditioning, a fireplace and an attached 480 square foot garage. The property consists of a 10,019 square foot or .223 acre lot which is located in Shiloh, Danley Township, St. Clair County.

The appellants claim overvaluation as the basis of the appeal. In support of this argument, the appellants completed Section IV – Recent Sale Data of the appeal petition reporting the subject property was purchased on July 9, 2021 for a price of \$230,000. In further support, the appellants submitted copies of the Settlement Statement and the Illinois Real Estate Transfer

Declaration reiterating the purchase date and price. The appellants report the purchase was not between related parties and the property was sold through a Realtor. The property was advertised in the Multiple Listing Service (MLS) for approximately 2 months and the sale was not due to a foreclosure action nor was the property sold using a contract for deed.

The evidence further revealed that the appellants filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review which increased the assessment from \$76,475 to \$77,545. The appellants further reported that while no renovations have been made to the home, the “taxes have steadily climbed.”

Based on the foregoing evidence, the appellants requested a reduced total assessment of \$64,729 which would reflect a market value of approximately \$194,206, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." The appellants submitted a copy of the final equalized assessment notice of \$77,545. The subject's equalized assessment reflects a market value of \$232,658 or \$152.86 per square foot of living area, including land.¹

In support of the subject's equalized assessed value, the board of review submitted four comparable sales located in the same neighborhood code as the subject and within one block from the subject. The comparable parcels range in size from 11,050 to 21,780 square feet of land area and are each improved with a two-story dwelling of frame or frame and masonry exterior construction. The homes were built between 1998 and 2003 and thus range in age from 21 to 26 years old. The dwelling range in size from 1,680 to 2,414 square feet of living area. Three comparables have basements, two of which have finished area, and comparable #1 has a crawl-space foundation. Features include 3½ to 4½ bathrooms, central air conditioning, and a garage ranging in size from 484 to 682 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2022 to March 2024 for prices ranging from \$272,500 to \$360,000 or from \$138.40 to \$211.31 per square foot of living area, including land.

Conclusion of Law

As an initial matter, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a). [Emphasis added.]

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999).

As to the merits, the appellants contend the market value of the subject property is not accurately reflected in its equalized 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 appellants did not meet this burden of proof and a reduction in the subject's equalized assessment is not warranted.

The appellants relied upon the subject's unrefuted purchase price from July 2021, a date approximately 29 months prior to the lien date at issue herein of January 1, 2024, for a price of \$230,000 whereas the board of review supplied four suggested comparable sales located in the subject's neighborhood which sold from May 2022 to March 2024, or from 19 months or less before the lien date at issue to 3 months after the lien date at issue for the Board's consideration.

The Board has given reduced weight to the subject's July 2021 purchase price which is most remote in time to the valuation date herein of January 1, 2024, from among all the sales in the record. The Board has also given reduced weight to board of review comparable #1, due to its crawl-space foundation, when compared to the subject's basement foundation and other comparable sales in the record which are more similar to the subject in foundation type. The Board has given reduced weight to board of review comparable #4, which differs substantially in dwelling size, when compared to the subject dwelling.

The Board finds the best evidence of market value in the record to be board of review comparable sales #2 and #3, which are 2 and 3 years older than the subject. Each comparable has a larger lot size than the subject suggesting downward adjustments for this difference. Comparable #3 has a superior bathroom count when compared to the subject indicating additional downward adjustment for this difference. Each dwelling is larger than the subject with differing basement sizes and one of which has basement finished area, which is not a

feature of the subject. Comparable #3 necessitates an upward adjustment for lack of a fireplace feature to make it more equivalent to the subject. Each comparable has a garage which is superior in capacity when compared to the subject garage indicating further downward adjustments for this difference to make the comparables more equivalent to the subject. These properties also sold more proximate in time to the assessment date at issue. The comparables sold in July 2023, 5 months prior to the lien date, and March 2024, 3 months after the lien date, for prices of \$355,000 and \$360,000 or for \$184.71 and \$211.31 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$232,658 or \$152.86 per square foot of living area, including land, which is below the best, most recent comparable sales in this record.

Based on this record and after considering appropriate adjustments to the best comparable sales for differences from the subject property, the Board finds the subject property is not overvalued based on its equalized assessment and a reduction in the subject's assessment is not warranted.

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: _____

December 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael E. & Ida J. Danley
2723 Katrine Lake Drive
Shiloh, IL 62221

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220