



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

APPELLANT: Timber Belleville Properties, LLC  
DOCKET NO.: 24-03315.001-C-3 through 24-03315.003-C-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Timber Belleville Properties, LLC, the appellant, by attorney Michael R. Davies of Ryan Law, PLLC, in Chicago; the St. Clair County Board of Review; City of Belleville and Southwestern Illinois College, the intervenors, by attorney Garrett P. Hoerner of Becker, Hoerner & Yursa P.C. in Belleville.

The record in this appeal contains valuation information submitted by the appellant requesting the subject's assessment be reduced to \$2,033,130. The record also contains documentation submitted by the board of review indicating that the board of review agrees with the assessment requested by the appellant of \$2,033,130. The intervenors were notified of this proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The intervenors responded to the Property Tax Appeal Board by the established deadline accepting the proposed assessment.<sup>1</sup>

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the assessment conclusion documented by the appellant and agreed to by the board of review and intervenors is correct and that a reduction in the assessed valuation of the subject property is appropriate.

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
24-03315.001-C-3	08-19.0-101-001	887,620	866,555	\$1,754,175
24-03315.002-C-3	08-19.0-201-026	130	0	\$ 130
24-03315.003-C-3	08-19.0-101-003	113,866	164,959	\$ 278,825

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<sup>1</sup> For some unknown reason, on three separate occasions the appellant's attorney submitted a letter stating: In response [to] PTAB's 30-day letter, the Appellant would like to accept the intervenor's offer to settle the abovementioned matter at a revised assessment of \$2,166,450 which is in line with the Subject Property's purchase price. Kindly see an enclosed partially executed stipulation. The Board finds this record is void of:

1. A proposed stipulation from the intervenors revising the subject's assessment to \$2,166,450.
2. The Property Tax Appeal Board issuing a 30-day letter to the appellant proposing to reduce the subject's assessment to \$2,166,450 by the intervenors.
3. A signed stipulation revising the subject's assessment to \$2,166,450 consummated by the parties.

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Subject only to the State multiplier as applicable.

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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

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

APPELLANT

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COUNTY

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INTERVENOR

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Southwestern Illinois College, by attorney:  
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