



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

APPELLANT: Marlene & William Shaw, Trustees  
DOCKET NO.: 24-03330.001-R-1  
PARCEL NO.: 08-03.0-404-012

The parties of record before the Property Tax Appeal Board are Marlene & William Shaw, Trustees, 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:** \$34,808  
**IMPR.:** \$174,071  
**TOTAL:** \$208,879

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 1-story dwelling of brick and frame exterior construction with 3,431 square feet of living area.<sup>1</sup> The dwelling was constructed in 2009. Features of the home include a basement with finished area, central air conditioning, and a 688 square foot garage. The property has a 29,621 square foot site and is located in Belleville, St. Clair Township, St. Clair County.

The appellants' appeal is based on both overvaluation and assessment inequity concerning the improvement. In support of the overvaluation argument, the appellants submitted evidence disclosing the subject property was purchased on March 13, 2020 for a price of \$400,000. The

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<sup>1</sup> The parties disagree regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card which includes a sketch with measurements of the subject home, whereas the appellants presented a sketch with greater measurements but inconsistently a smaller dwelling size than was reported in the property record card.

appellants completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale through the Multiple Listing Service, and the sale was not due to foreclosure. The appellants disclosed the sale was by contract for deed. In support of the sale, the appellants submitted the first page of a settlement statement, the first page of a Real Estate Transfer Declaration, the first page of a Warranty Deed, and a certificate of occupancy.

In support of the equity argument, the appellants submitted information on five comparables presented in the Section V grid analysis. The comparables are located within a block from the subject and are improved with 1-story or 2-story homes ranging in size from 2,640 to 3,940 square feet of living area. The dwellings were built in 2005 or 2011. Each home has a basement, central air conditioning, and a garage ranging in size from 644 to 704 square feet of building area. The appellants reported comparables #1 and #3 each have finished basement area. The comparables have improvement assessments ranging from \$122,898 to \$148,199 or from \$35.87 to \$50.72 per square foot of living area.

The appellants also submitted a spreadsheet of 14 properties that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparables submitted by the appellants is given no weight.

The appellants submitted a brief contending that the comparables show the subject's improvement is inequitably assessed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,879. The subject's assessment reflects a market value of \$626,700 or \$182.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$174,071 or \$50.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. The parcels range in size from 29,621 to 37,897 square feet of land area and are improved with 1-story homes ranging in size from 2,764 to 3,157 square feet of living area that were built from

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

2004 to 2023. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 682 to 832 square feet of building area. The comparables sold from January 2022 to November 2024 for prices ranging from \$557,192 to \$753,287 or from \$188.98 to \$246.02 per square foot of living area, including land. The comparables have improvement assessments ranging from \$153,913 to \$209,652 or from \$52.49 to \$66.41 per square foot of living area.

The board of review submitted property record cards for its comparables and three of the appellants' comparables, with the appellants' comparables #2 and #4 reported to have finished basement area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review only responded to three of the five comparables presented by the appellants in this appeal. The appellants contended the average improvement assessment of their comparables supports a reduction in the subject's assessment.

### **Conclusion of Law**

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

The appellants presented evidence of a March 2020 sale of the subject and the board of review presented four comparable sales and reported a sale of one of the appellants' comparables in support of their respective positions before the Board. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue, where more recent sales establishing a different market value were presented by the board of review.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in design, location, site size, and features, although adjustments to these comparables for differences in dwelling size and/or age would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$557,192 to \$753,287 or from \$188.98 to \$246.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$626,700 or \$182.66 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The appellants also 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 property's assessment for assessment inequity is not warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #3, which is a 2-story home compared to the subject's 1-story home.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, #4, and #5 and the board of review's comparables, which are similar to the subject in design, location, and most features, although adjustments to these comparables for differences in dwelling size and/or age would be needed to make them more equivalent to the subject. The appellant's comparables #1, #2, #4, and #5 and the board of review's comparable #3 are more similar to the subject in age but are considerably smaller homes than the subject. The board of review's comparables #1 and #4 are more similar to the subject in dwelling size but are much newer homes than the subject. The board of review's comparable #3 is a much smaller and much newer home than the subject.

These comparables have improvement assessments ranging from \$122,898 to \$209,652 or from \$45.81 to \$66.41 per square foot of living area. The subject's improvement assessment of \$174,071 or \$50.73 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment for assessment inequity is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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