



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

APPELLANT: Rod L. Horn
DOCKET NO.: 24-03378.001-R-1
PARCEL NO.: 07-24.0-200-003

The parties of record before the Property Tax Appeal Board are Rod L. Horn, 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 **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: \$8,622
IMPR.: \$29,271
TOTAL: \$37,893

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 one-story dwelling of frame and masonry exterior construction containing 1,130 square feet of living area. The dwelling is approximately 81 years old. Features of the property include a partial basement, one bathroom, and a detached two-car garage with 576 square feet of building area. The property has a site with approximately 1.13-acres or 49,222 square feet of land area located in Belleville, Stookey Township, St. Clair County.

The appellant indicated the property is improved with an owner-occupied residence and contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of masonry, frame or frame and masonry exterior construction that range in size from 1,120 to 1,740 square feet of living area. The homes range in age from 46 to 68 years old. Two comparables each have a basement with finished area. Each property has central air conditioning

and 1, 2 or 3 bathrooms. One comparable as one fireplace and two comparables have garages with 308 and 320 square feet of building area, respectively. These properties have sites ranging in size from 10,018 to 60,113 square feet of land area and are located from 3 to 4.3 miles from the subject property. The comparables have land assessments ranging from \$1,767 to \$6,838 or from \$.08 to \$.59 per square foot of land area. The improvement assessments ranged from \$32,607 to \$37,738 or from \$20.62 to \$30.81 per square foot of living area. The appellant requested the subject's land assessment be reduced to \$7,736 and the improvement assessment be reduced to \$26,264 resulting in a total revised assessment of \$34,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,893. The subject has a land assessment of \$8,622 or approximately \$.18 per square foot of land area and an improvement assessment of \$29,271 or \$25.80 per square foot of building area. The board of review further indicated that 2021 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.1145 was applied in the 2024 tax year.

The board of review explained that it applied an automatic rollover to the tax year 2023 Property Tax Appeal Board assessed value of the subject property plus the application of the 2024 equalization factor of 1.1145 to arrive at the current total assessed value of \$37,893. The board of review provided no other evidence or argument in support of its contention of the correct assessment of the subject property.

Conclusion of Law

The appellant contends 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 a reduction in the subject's improvement assessment is not justified.

The Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

As referenced by the board of review and pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior 2023 tax year under Docket No. 23-04434.001-R-1 in which the Board issued a decision reducing the subject's total assessment to \$34,000 based on an agreement of the parties.

The Board further finds that 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.

As previously stated, the Board finds that for tax year 2023 it issued a decision in Docket No. 23-04434.001-R-1 reducing the subject's total assessment to \$34,000. The record further disclosed that the subject property is an owner-occupied dwelling. The Board further finds that 2023 and 2024 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the 2023 tax year establishing a different fair cash value on which the Board's decision for the 2023 tax year was based or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The Board further finds that Stookey Township had an equalization factor in tax year 2024 of 1.1145. Applying the provisions of section 16-185 of the Property Tax Code and adjusting the subject's 2023 total assessment as determined by the Property Tax Appeal Board by the 2024 township equalization factor results in a total assessment of \$37,893, which is equivalent to the 2024 total assessment of the subject property as established by the St. Clair County Board of Review.

In conclusion, after considering the requirements of section 16-185 of the Property Tax Code, the Board finds that the assessment of the subject property as established by the St. Clair County Board of Review is correct and a reduction in the assessment is not appropriate.

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

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

APPELLANT

Rod L Horn
55 Towne Hall Estates Drive
Belleville, IL 62223

COUNTY

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