



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

APPELLANT: Veera Kaja  
DOCKET NO.: 24-03542.001-C-1  
PARCEL NO.: 06-11.0-213-022

The parties of record before the Property Tax Appeal Board are Veera Kaja, 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 **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:

**LAND:** \$11,423  
**IMPR.:** \$24,635  
**TOTAL:** \$36,058

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of equalization issued by 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 two commercial buildings of frame exterior construction with a combined 3,724 square feet of building area.<sup>1</sup> The buildings were constructed in 1954 and 1986. One building features 700 square feet of office area. The property has an approximately 17,860 square foot site and is located in Cahokia, Centreville Township, St. Clair County.

The appellant contends assessment inequity as the basis of the appeal.<sup>2</sup> In support of this argument, the appellant submitted information on five commercial or office building comparables located from 2 to 6 miles from the subject, three of which are in Cahokia and two of which are in E. St. Louis. The sites range in size from 5,227 to 140,699 square feet of land area

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<sup>1</sup> The Board finds the best evidence of the subject's features is found in its property record card presented by the appellant.

<sup>2</sup> The appellant also indicated comparable sales as a basis for the appeal but did not submit three recent sales as required by Section 1910.65(c) of the Board's procedural rules.

and are improved with one or more commercial buildings ranging in combined size from 2,400 to 6,385 square feet of building area. The buildings were constructed from 1953 to 1985. The comparables have land assessments ranging from \$753 to \$22,810 or from \$0.04 to \$4.36 per square foot of land area and have improvement assessments ranging from \$5,543 to \$25,597 or from \$0.87 to \$10.66 per square foot of building area. The appellant also reported the subject sold in July 2021 for a price of \$80,000.

The appellant submitted property record cards for additional comparables 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 information on the additional comparable properties submitted by the appellant is given no weight.

The appellant submitted a decision of the board of review disclosing the total assessment for the subject of \$39,894. The subject's assessment was increased from \$36,058 to \$39,894 upon the application of an equalization factor of 1.1064 for Centreville Township in 2024. The subject has a land assessment of \$12,638 or \$0.71 per square foot of land area and an improvement assessment of \$27,256 or \$7.20 per square foot of building area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$17,330.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on October 30, 2025.

### **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).

As an initial matter, the record indicates that the appellant appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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)).

Additionally, section 16-180 of the Property Tax Code 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 may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the 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 (4<sup>th</sup> Dist. 1999).

The record contains a total of five comparables presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

With regard to land assessment equity, the Board gives less weight to comparables #3 and #5, which are located the most distant from the subject and in a different city than the subject. The Board gives less weight to comparable #1, which has a considerably lower land assessment than the other comparables in the record, suggesting this comparable may be an outlier. The Board finds the best evidence of land assessment equity to be comparables #2 and #4, which are more similar to the subject in location, although these comparables have significantly larger sites than the subject. These two comparables have land assessments of \$7,568 and \$8,320 or \$0.17 and \$0.06 per square foot of land area, respectively. The subject's land assessment of \$12,638 or \$0.71 per square foot of land area falls above the two best comparables in this record. Based on this record, and after considering appropriate adjustments to these comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to comparables #3 and #5, which are located the most distant from the subject and in a different city than the subject. The Board gives less weight to comparable #1, which is much older than the subject. The Board finds the best evidence of improvement assessment equity to be comparables #2 and #4, which are more similar to the subject in location, although these comparables vary in their similarity to the subject in building size, age, and other features. These two comparables have improvement assessments of \$9,331 and \$25,597 or \$2.33 and \$10.66 per square foot of building

area, respectively. The subject's improvement assessment of \$27,256 or \$7.20 per square foot of building area falls above the two best comparables in terms of total improvement assessment and is bracketed by the two best comparables on a per square foot basis. Based on this record, and after considering appropriate adjustments to these comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The Board finds a reduction in the assessment of the subject property is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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:

May 19, 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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