



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

APPELLANT: Richard Brink
DOCKET NO.: 24-03564.001-R-1
PARCEL NO.: 04-07.0-210-003

The parties of record before the Property Tax Appeal Board are Richard Brink, 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: \$38,023
IMPR.: \$237,128
TOTAL: \$275,151

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 consists of a one-story dwelling of masonry and frame exterior construction with 2,446 square feet of living area. The dwelling was constructed in 2023 and is one year old. Features of the home include a basement, central air conditioning, two fireplaces, and a 1,141 square foot garage. The property has a 20,299 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the equity argument the appellant submitted information on seven equity comparables located within .46 of a mile of the subject, six of which are located in the subject's assessment neighborhood. The comparables consist of one-story dwellings of masonry or masonry and frame exterior construction ranging in size from 2,272 to 3,984 square feet of living area. The homes range in age from one to five years old. Each dwelling has central air conditioning, one or two fireplaces, and a basement with four

having finished area. Six comparables each have a garage ranging in size from 816 to 1,537 square feet of building area. The comparables have improvement assessments ranging from \$158,331 to \$263,712 or from \$66.19 to \$84.02 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$700,000 as of June 14, 2023. The appraisal was prepared by Timothy Reinwald for a mortgage lender. The appraiser analyzed the purchase contract and reported that the purchase of the subject was arm's length. The appraiser reported a contract price of \$821,798 and a contract date of October 3, 2022. In estimating the market value of the subject property, the appraiser developed the sales comparison and cost approaches to value.

Under the cost approach, the appraiser estimated the subject had a site value of \$120,000. Adding the various improvements, the appraiser estimated the subject property had an estimated market value of \$812,754 under the cost approach to value.

Under the sale comparison approach, the appraiser examined four comparable sales located from .06 of a mile to three miles from the subject. The comparables are improved with one-story or two-story dwellings that range in size from 2,340 to 3,324 square feet of living area. The dwellings are 0 or 7 years old. Each dwelling has central air conditioning, a fireplace, a basement with three having finished area, and a three-car garage. One comparable has an inground swimming pool. The parcels range in size from 16,553 to 30,492 square feet of land area. The sales occurred from July 2022 to May 2023 for prices ranging from \$657,000 to \$857,468 or from \$257.96 to \$286.32 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, view, condition, and other features to arrive at adjusted prices ranging from \$691,775 to \$768,293. Based on this data, the appraiser arrived at a market value of \$700,000 or \$286.18 per square foot of living area, including land, as of June 14, 2023.

In reconciliation, the appraiser placed most weight on the sales comparison approach.

The appellant also reported that the subject was purchased on June 29, 2023 for a price of \$825,537. The appellant reported that the seller was Bethel Ridge Farms, LLC and that the parties to the transaction were not related.

Based on this evidence, the appellant requested a reduced total assessment of \$242,023, for an estimated market value of \$726,142 or \$296.87, and a reduced improvement assessment of \$204,000 or \$83.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$295,801. The subject property has an improvement assessment of \$257,778 or \$105.39 per square foot of living area. The subject's assessment reflects a market value of \$887,492 or \$362.83 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

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

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story dwellings of brick and frame exterior construction ranging in size from 2,220 to 2,725 square feet of living area. The homes were built from 2019 to 2022. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size from 962 to 1,120 square feet of building area. The parcels range in size from 21,780 to 40,524 square feet of land area. The comparables have improvement assessments ranging from \$215,967 to \$280,224 or from \$88.60 to \$102.84 per square foot of living area. The sales occurred in May 2022 and October 2023 for prices ranging from \$770,000 to \$1,304,474 or from \$304.97 to \$478.71 per square foot of living area, including land. The board of review also submitted a copy of the transfer declaration associated with the subject's purchase, which notes the property was advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that a reduction was warranted based on equity.

Conclusion of Law

The taxpayer contends, in part, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2, #5, #6, and #7, due to their larger dwellings in relation to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 along with the comparables submitted by the board of review, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$158,331 to \$280,224 or from \$69.69 to \$102.84 per square foot of living area. The subject's improvement assessment of \$257,778 or \$105.39 per square foot of living area falls within the range established by the best comparables in this record overall and slightly above the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

§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.

The appellant also contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board gives less weight to the value conclusion contained in the appraisal, which relied on two sales located more than one mile from the subject when other sales within the subject's neighborhood, submitted by the board of review, were available. The Board will instead examine the raw sales within the record. The Board finds that the appraisal comparable #1, along with the sales submitted by the board of review are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$657,000 to \$1,304,474 or from \$278.63 to \$478.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$887,492 or \$362.83 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. However, the record also contains evidence that the subject was purchased in June 2023 for a price of \$825,537. The board of review submitted a copy of the transfer declaration associated with the sale disclosing the property was advertised for sale and had the elements of an arm's length transaction. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. *Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. *Korzen v. Belt Railway Co. of Chicago*, 37 Ill.2d 158 (1967).

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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