



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

APPELLANT: Bretton Camfield
DOCKET NO.: 24-03568.001-R-1
PARCEL NO.: 03-13.0-210-013

The parties of record before the Property Tax Appeal Board are Bretton Camfield, 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: \$25,757
IMPR.: \$178,846
TOTAL: \$204,603

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 2-story dwelling of brick and frame exterior construction with 2,629 square feet of living area.¹ The dwelling was constructed in 2022. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and an 884 square foot garage. The property has a 12,087 square foot site and is located in O'Fallon, Caseyville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$545,000 as of July 12, 2022. The appraisal was prepared by Shane Sipes for a purchase transaction.

¹ The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch, to be the best evidence in the record of the subject's dwelling size.

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 \$70,000. The appraiser estimated the replacement cost new of the improvements to be \$482,242. Due to the subject's new construction, the appraiser determined that there was no physical depreciation. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$557,242 under the cost approach to value

Under the sale comparison approach, the appraiser examined three comparable sales located within .3 of a mile of the subject. The comparables are improved with 1.5-story or 2-story dwellings ranging in size from 2,331 to 2,810 square feet of living area. The dwellings are either 3 or 4 years old. Each comparable has central air conditioning, a fireplace, a basement with one having finished area, and a 3-car garage. The parcels range in size from 11,761 to 17,119 square feet of land area. The sales occurred from August 2021 to April 2022 for prices ranging from \$485,000 to \$580,000 or from \$197.51 to \$213.63 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, condition, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$523,880 to \$578,840. Based on this data, the appraiser arrived at a market value of \$545,000 or \$207.30 per square foot of living area, including land, as of July 12, 2022. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,603. The subject's assessment reflects a market value of \$613,870 or \$233.50 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,986 to 3,181 square feet of living area. Each comparable has central air conditioning, a fireplace, and a basement with three having finished area. Three comparables each have a garage containing either 859 or 864 square feet of building area. The comparables have parcels ranging in size from 15,246 to 65,776 square feet of land area. The comparables sold from February 2022 to July 2024 for prices ranging from \$612,000 to \$650,000 or from \$194.38 to \$209.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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

² 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 §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.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted four comparable sale for the Board's consideration. The Board gives less weight to the appraisal submitted by the appellant, which relied on sales that occurred in 2021 and 2022, less proximate to the January 1, 2024 assessment date at issue in this appeal. The Board also gives reduced weight to the board of review's comparable #4, which sold less proximate to the assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3, which sold most proximate to the lien date at issue and are somewhat similar to the subject in age, dwelling size, and features. These most similar comparables sold from June 2023 to July 2024 for prices ranging from \$612,000 to \$650,000 or from \$204.35 to \$209.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$613,870 or \$233.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall and above the range on a per-square-foot basis. The Board finds the subject's higher estimated market value per square foot logical due to the best comparables' larger dwellings in relation to the subject and considering the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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

AGENCY

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