



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

APPELLANT: Patrick & Rachelle McCarthy
DOCKET NO.: 24-03572.001-R-1
PARCEL NO.: 03-33.0-104-008

The parties of record before the Property Tax Appeal Board are Patrick & Rachelle McCarthy, 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: \$12,177
IMPR.: \$68,746
TOTAL: \$80,923

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 two-story dwelling of frame and masonry exterior construction with 2,166 square feet of living area.¹ The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include a basement, central air conditioning, a fireplace and a garage with 440 square feet of building area. The property has a 9,583 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.²

The appellants contend assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellants submitted information on three

¹ The parties differ as to the subject's dwelling size and year built. The Board finds the best description of dwelling size and year built is found in the subject's property information printout provided by both parties, which contains a schematic diagram and dimensions of the improvements.

² The Board finds the only evidence of the subject's site size was provided by the board of review, which was not refuted by the appellants in rebuttal.

equity comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables are improved with one-story or two-story dwellings of frame and brick exterior construction ranging in size from 1,500 to 2,196 square feet of living area.³ The dwellings are from 32 to 36 years old. The comparables each have a basement, central air conditioning, a fireplace and a garage ranging in size from 420 to 480 square feet of building area. The comparables have equalized improvement assessments ranging from \$34,269 to \$49,649 or from \$22.61 to \$22.85 per square foot of living area.⁴ The appellants did not disclose the site sizes of the comparables. The comparables have equalized land assessments that range from \$7,553 to \$9,713.

The appellants submitted a copy of St. Clair County "Notice of Final Decision on Assessed Value by Board of Review" disclosing the board of review increased the subject's total assessment from \$71,600 to \$80,923 through the application of a township equalization factor of 1.1302.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$80,923. The subject has an equalized land assessment of \$12,177 or \$1.27 per square foot of land area and an equalized improvement assessment of \$68,746 or \$31.74 per square foot of living area. The board of review also disclosed that an equalization factor of 1.1302 was applied to all non-farm properties in Caseyville Township in tax year 2024.

In the notes on appeal, the board of review argued that the appellants' three comparables have discounts applied for obsolescence and mine subsidence. Copies of the property information printouts had handwritten notations disclosing the appellants' comparables have sites that range in size from 8,712 to 12,197 square feet of land area. The board of review also reported that the appellants' comparables have land assessments that range from \$7,553 to \$9,713 or from \$0.80 to \$1.02 square feet of land area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within the same block as the subject property. The comparables were improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,858 to 2,163 square feet of living area.⁵ The dwellings were built from 1988 to 2008. The comparables each have a basement, one of which has finished area. Each comparable has central

³ The appellants submitted property information printouts for each comparable, which contained a schematic diagram and dimensions of the improvements. Based on the dimensions depicted in the printouts, the Board has determined that the appellants' comparables #1 and #3 have dwelling sizes of 2,097 and 2,196 square feet of living area, respectively.

⁴ The Board has calculated the equalized assessments of the land and improvements for the subject and each comparable since the appellants' grid analysis appears to depict assessed values prior to the application of the equalization factor of 1.1302.

⁵ The board of review submitted property information printouts for each comparable, which contained a schematic diagram and dimensions of the improvements. Based on the dimensions depicted in the printouts, the Board has determined that board of review comparables #1 and #3 have dwelling sizes of 2,017 and 2,163 square feet of living area, respectively.

air conditioning and a garage ranging in size from 400 to 594 square feet of building area. Two comparables each have a fireplace. The comparables have equalized improvement assessments ranging from \$63,904 to \$76,338 or from \$31.68 to \$35.29 per square foot of living area. The comparables have sites that range in size from 9,583 to 15,682 square feet of land area. The comparables have equalized land assessments ranging from \$10,252 to \$15,606 or from \$0.98 to \$1.25 per square foot of land area. The board of review's evidence also contained sales data for each comparable, however, the Board finds this data does not address the appellants' inequity argument and thus will not be further addressed in the analysis.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a narrative arguing that several conditions have affected home values, such as the mine subsidence problems and the all-too-common foreclosures, rental house and flipper houses in the neighborhood. The appellants submitted revealed one property in the subject's neighborhood recently sold as a foreclosure but did not provide a description of this comparable. The appellants contend that home values in the subject's subdivision have decreased over the last ten years.

Conclusion of Law

The taxpayers 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's assessment is not warranted.

As an initial matter, the Board gives no weight to the appellants' argument regarding home values raised for the first time in the rebuttal filing. "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (35 ILCS 200/16-180) The petition herein based the appeal on "assessment equity." Thus, sales data submitted by both parties has not been considered by the Property Tax Appeal Board in accordance with this statutory mandate.

The parties submitted six equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables due to negative adjustments of 20%, 30% or 35% have been applied to the assessments due to mine subsidence, unlike the subject.

With respect to the subject's land assessment, the Board finds the board of review comparables are similar to the subject in location and, like the subject, they do not have mine subsidence adjustments. However, the comparables have varying degrees of similarity when compared to the subject in site size, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have land assessments that range from \$10,252 to \$15,606 or from \$0.98 to \$1.25 per square foot of land area. The subject's land assessment of \$12,177 or \$1.27 per square foot of land area falls within the range established by the best comparables in the record in terms of total land assessment and is slightly above the

range on a per square foot of land area basis. Based on this evidence, the Board finds no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the Board finds the board of review comparables are similar to the subject in location and, like the subject, they do not have mine subsidence adjustments. The Board has given less weight to board of review comparable #2 due to its significantly newer age, when compared to the subject dwelling.

The Board finds board of review comparables #1 and #3 are similar to the subject dwelling in size, design and age. However, the comparables have other features with varying degrees of similarity when compared to the subject, suggesting adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$63,904 and \$76,338 or \$31.68 and \$35.29 per square foot of living area, respectively. The subject's improvement assessment of \$68,746 or \$31.74 per square foot of living area is bracketed by the two best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds subject's improvement assessment is supported.

Based on this record, the Board finds the appellants 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.

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:

March 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

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