



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

APPELLANT: Bryan Jarvis
DOCKET NO.: 24-03576.001-R-1
PARCEL NO.: 03-15.0-403-002

The parties of record before the Property Tax Appeal Board are Bryan Jarvis, 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: \$34,499
IMPR.: \$243,331
TOTAL: \$277,830

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 brick exterior construction with 3,502 square feet of living area.¹ The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 704 square feet of building area. The property has a 20,473 square foot site and is located in Caseyville, Caseyville Township, St. Clair County.

The appellant marked contention of law and assessment inequity with respect to both the land and the improvements as the bases of the appeal. However, no contention of law was raised.

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

In support of the inequity argument, the appellant submitted information on three equity comparables. Comparables #1 and #3 each have the same assessment neighborhood code as the subject and comparable #2 has a different neighborhood code and is located 3 miles away from the subject property. The comparables are improved with one-story or two-story dwellings of brick exterior construction ranging in size from 2,947 to 3,686 square feet of living area.² The dwellings are from 21 to 25 years old. The comparables each have a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 640 to 784 square feet of building area. The comparables have improvement assessments ranging from \$160,859 to \$201,225 or from \$46.04 to \$54.59 per square foot of living area.³ The comparables have site sizes that range in size from 20,038 to 31,363 square feet of land area and land assessments that range from \$26,363 to \$42,890 or from \$1.24 to \$1.67 per square foot of land area.⁴

The appellant 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 \$245,824 to \$277,830 through the application of a township equalization factor of 1.1302.

Based on this evidence, the appellant 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 \$277,830. The subject has an equalized land assessment of \$34,499 or \$1.69 per square foot of land area and an equalized improvement assessment of \$243,331 or \$69.48 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 appellant used comparables outside of the township.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables were improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,685 to 3,601 square feet of living area. The dwellings were built from 2002 to 2015. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 850 to 1,196 square feet of building area. The comparables have improvement assessments ranging from \$192,704 to \$270,041 or from \$64.71 to \$81.14 per square foot of living area. The comparables have sites that range in size from 17,424 to 29,185 square feet of land area. The

² The appellant submitted property information printouts for each comparable, which contained schematic diagrams and dimensions of the improvements. Based on the diagrams and dimensions depicted in the printouts, the Board has determined that the appellant’s comparables #2 and #3 are two-story dwellings and the appellant’s three comparables have dwelling sizes of 2,947, 3,561 and 3,686 square feet of living area, respectively.

³ The Board has calculated the improvement assessments per square foot of living area values for each of the appellant’s comparables based on the corrected dwelling sizes.

⁴ The parties differ as to the site sizes of the appellant’s comparables #2 and #3. The Board finds the best evidence of site size was provided by the board of review, which disclosed the comparables have 21,344 and 20,038 square feet of land area, respectively.

comparables have equalized land assessments ranging from \$32,335 to \$42,694 or from \$1.46 to \$1.86 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 appellant's 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.

Conclusion of Law

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

The parties submitted seven equity comparables for the Board's consideration.

With respect to the subject's land assessment, the Board has given less weight to the appellant's comparable #2 which has a different neighborhood code and is located more than 3 miles away from the subject. The Board finds the appellant's comparables #1 and #3, along with the board of review comparables are similar to the subject in location but 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 \$32,335 to \$42,890 or from \$1.37 to \$1.86 per square foot of land area. The subject's land assessment of \$34,499 or \$1.69 per square foot of land area falls within the range established by the best comparables in the record both in terms of total land assessment and 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 has given less weight to the appellant's comparables, as well as board of review comparables #1 and #4 due to their smaller dwelling sizes or their dissimilar two-story designs, when compared to the subject's one-story design.

The Board finds board of review comparables #2 and #3 are similar to the subject dwelling in size, design, age and some features. These two comparables each have an improvement assessment of \$270,041 or \$74.99 and \$81.14 per square foot of living area. The subject's improvement assessment of \$243,331 or \$69.48 per square foot of living area is less than 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 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.

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

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