



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

APPELLANT: Clare McCure
DOCKET NO.: 24-03718.001-R-1
PARCEL NO.: 07-11.0-215-102

The parties of record before the Property Tax Appeal Board are Clare McCure, 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: \$3,847
IMPR.: \$31,482
TOTAL: \$35,329

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 1-story dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement with finished area and central air conditioning.¹ The property is located in Belleville, Belleville Township, St. Clair County.

The appellant contends assessment inequity regarding the land and improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from 50 to 150 yards from the subject. The appellant did not report the site

¹ The appellant disputed the carport that was assessed as part of the subject property, contending the carport is a common element owned by the homeowners' association, which was not refuted by the board of review.

sizes of the comparables.² The comparables are improved with 1-story dwellings with 1,200 square feet of living area that were built in 1974 or 1978. Each comparable has a basement with finished area and central air conditioning. The comparables are reported to have improvement assessments of \$27,953 and \$28,091 or \$23.29 and \$23.41 per square foot of living area. The appellant included property record cards for the 2023 tax year. The appellant also submitted the declaration for the homeowners' association for the subject.

The appellant submitted a board of review final decision disclosing a total assessment for the subject of \$35,329. The subject has an improvement assessment of \$31,482 or \$26.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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 November 20, 2025.

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 Board finds the only evidence of assessment equity to be appellant's comparables, which are similar to the subject in location, dwelling size, age, and features. The appellant reported the comparables have improvement assessments of \$27,953 and \$28,091 or \$23.29 and \$23.41 per square foot of living area. However, based on the supporting documentation presented by the appellant, the Board finds this assessment data is for the 2023 tax year, which is not relevant to determining assessment equity for the 2024 tax year. 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 Board's rules of and is found to be in default pursuant to Section 1910.69(a) of the Board's rules. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). 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.

² The appellant did not provide the site sizes of the subject or the comparables. Thus, the Board will not further consider the appellant's assessment equity argument with regard to the land improvement as the appellant provided insufficient information for comparison of these properties.

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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