



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

APPELLANT: John Budnicki
DOCKET NO.: 24-03762.001-R-1
PARCEL NO.: 03-19.0-203-010

The parties of record before the Property Tax Appeal Board are John Budnicki, 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: \$13,630
IMPR.: \$104,238
TOTAL: \$117,868

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization issued by 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 frame and masonry exterior construction with 1,778 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a basement, central air conditioning, and a 560 square foot garage. The property has a 25,264 square foot site and is located in Fairview Heights, Caseyville Township, St. Clair County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted a information on four equity comparables within the same assessment neighborhood code as the subject and located either at the end of the street or in the same city as the subject. The parcels range in size from 10,019 to 27,442 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 1,586 to 2,209 square feet of living area. The dwellings are 15 to 23 years old. Each home has a basement, central air conditioning, and a garage ranging in size

from 400 to 600 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have land assessments ranging from \$13,041 to \$14,305 or from \$0.52 to \$1.24 per square foot of land area and improvement assessments ranging from \$68,118 to \$102,384 or from \$40.89 to \$64.55 per square foot of living area.

The appellant submitted a notice of equalization issued by the board of review disclosing an equalization factor of 1.1302 for Caseyville Township in 2024, which increased the subject's total assessment from \$116,298 to \$131,440. The subject has a land assessment of \$13,630 or \$0.54 per square foot of land area and an improvement assessment of \$117,810 or \$66.26 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 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 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 record contains four equity comparables submitted by the appellant. 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 rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

With regard to land assessment equity, the Board gives less weight to the appellant's comparables #3 and #4, due to substantial differences from the subject in site size. The Board finds the best evidence of land assessment equity to be the appellant's comparables #1 and #2, which are more similar to the subject in site size and location. These comparables have land assessments of \$13,041 and \$14,305 or \$0.67 and \$0.52 per square foot of land area, respectively. The subject has a land assessment of \$13,630 or \$0.54 per square foot of land area, which is bracketed by the two best comparables in this record. Based on this record and after considering appropriate 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 land was inequitably assessed and no reduction in the subject's land assessment is warranted.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables #2 and #3, which are each a 1-story home compared to the subject's 2-story home. The Board finds the best evidence of improvement assessment equity to be the appellant's

comparables #1 and #4, which are more similar to the subject in design, dwelling size, age, location, and most features. These comparables have improvement assessments of \$92,045 and \$102,384 or \$56.40 and \$64.55 per square foot of living area, respectively. The subject has an improvement assessment of \$117,810 or \$66.26 per square foot of living area, which is above the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, included their slightly smaller dwelling sizes compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessment and a reduction in the subject's improvement assessment is warranted.

However, the record indicates that the appellant appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on this record, the Board finds a reduction in the subject's improvement assessment is supported, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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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