



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

APPELLANT: Robert Henson  
DOCKET NO.: 24-03814.001-R-1  
PARCEL NO.: 04-20.0-103-001

The parties of record before the Property Tax Appeal Board are Robert Henson, 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:** \$17,996  
**IMPR.:** \$74,314  
**TOTAL:** \$92,310

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 masonry and frame exterior construction with 2,552 square feet of living area. The dwelling was constructed in 1980. Features of the home include a crawl space foundation, central air conditioning, and a 416 square foot garage. The property has a 17,860 square foot site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellant contends assessment inequity with regard to both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject, on the same street as the subject, and within 0.7 of a mile from the subject. Comparables #1 and #2 have sites of 11,949 and 12,834 square feet of land area. The appellant did not report the site sizes of comparables #3 and #4. The comparables are improved with 2-

story homes ranging in size from 2,184 to 2,278 square feet of living area<sup>1</sup> that were built from 1978 to 1981. Each home has a slab, crawl space, or part slab and part crawl space foundation, central air conditioning, and a garage ranging in size from 480 to 525 square feet of building area. The comparables have improvement assessments ranging from \$59,003 to \$68,171 or from \$27.02 to \$30.13 per square foot of living area. Comparables #1 and #2 have land assessments of \$12,476 and \$13,118 or \$1.04 and \$1.02 per square foot of land area, respectively.

The appellant submitted a final decision of the board of review disclosing the subject's assessment was increased from \$81,929 to \$92,310 after application of an equalization factor of 1.1267 in O'Fallon Township in 2024. The subject has a land assessment of \$17,996 or \$1.01 per square foot of land area and an improvement assessment of \$74,314 or \$29.12 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 record contains four 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 finds the only evidence to be the appellant's comparables #1 and #2, which are slightly smaller sites than the subject and are similar to the subject in location. The appellant did not provide site sizes for the other two comparables for the Board to compare these properties to the subject. Comparables #1 and #2 have land assessments of \$12,476 and \$13,118 or \$1.04 and \$1.02 per square foot of land area, respectively. The subject's land assessment of \$17,996 or \$1.01 per square foot of land area falls above these comparables in terms of total land assessments and below these comparables on a per square foot basis, which the Board finds to be logical given the subject is a larger site than these two comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as

---

<sup>1</sup> The Board finds the best evidence of dwelling size is found in the property record cards submitted by the appellant.

the size of a property decreases, the per unit value increases. Based on this record, and after considering appropriate adjustments to the 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 a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board finds the comparables are similar to the subject in dwelling size, age, location, and most features. The comparables have improvement assessments ranging from \$59,003 to \$68,171 or from \$27.02 to \$30.13 per square foot of living area. The subject's improvement assessment of \$74,314 or \$29.12 per square foot of living area falls above the range established by the comparables in terms of total improvement assessment and is within the range on a per square foot basis, which is logical given the subject's slightly larger dwelling size compared to the comparables. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Henson  
1108 N. Smiley  
O'Fallon, IL 62269

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220