



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

APPELLANT: Jeffrey L. & Joanne M. Sterner
DOCKET NO.: 24-03977.001-R-1
PARCEL NO.: 04-16.0-306-005

The parties of record before the Property Tax Appeal Board are Jeffrey L. & Joanne M. Sterner, 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: \$23,914
IMPR.: \$98,652
TOTAL: \$122,566

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 one-story dwelling of frame and brick exterior construction with 2,351 square feet of living area. The dwelling is 22 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 504 square foot garage. The property has a .41 acre site and is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables located from .01 of a mile to 2.9 miles from the subject, three of which are in the subject's assessment neighborhood. The comparables consist of one-story or two-story dwellings of frame and brick exterior construction ranging in size from 1,831 to 2,418 square feet of living area. The homes range in age from 18 to 28 years old. Each dwelling has central air conditioning, a fireplace, a basement with five having finished area, and a garage ranging in

size from 462 to 896 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$79,661 to \$97,750 or from \$37.00 to \$47.54 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$92,652 or \$39.41 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the assessment and was found in default by letter dated November 6, 2025. The appellant submitted a copy of the board of review final decision disclosing the subject has a total assessment of \$122,566 and an improvement assessment of \$98,652 or \$41.96 per square foot of living area.

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.

The Board finds the only evidence of equity in the record to be the comparables submitted by the appellants. The Board gives reduced weight to the appellants' comparables #4 through #8, which are located more than two miles from the subject, one of which features an inground swimming pool unlike the subject. The board also gives less weight to comparable #1, which differs from the subject in design. The Board finds the appellants' remaining two comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments of \$87,043 and \$97,750 or \$43.41 and \$47.54 per square foot of living area. The subject's improvement assessment of \$98,652 or \$41.96 per square foot of living area is slightly above the two best comparables in this record overall and below the best comparables on a per-square-foot basis. The Board finds the subject's higher overall assessment logical given the subject's larger dwelling, larger basement and basement finish, and higher fireplace count in relation to the best comparables. Based on the evidence in this limited record and after considering adjustments to the comparables for differences from the subject, the Board finds 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

Jeffrey L. & Joanne M. Sterner
1005 Oxford Hill Road
O'Fallon, IL 62269

COUNTY

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