



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

APPELLANT: Christopher Guelbert & Chance Beeler
DOCKET NO.: 25-03314.001-R-1
PARCEL NO.: 08-36.0-401-015

The parties of record before the Property Tax Appeal Board are Christopher Guelbert & Chance Beeler, 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: \$17,295
IMPR.: \$111,529
TOTAL: \$128,824

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 2025 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited 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 and masonry exterior construction with 1,924 square feet of living area¹. The dwelling was constructed in 2021 and is approximately 4 years old. Features of the home include a basement, central air conditioning, two fireplaces² and a 680 square foot garage. The property has an approximately 8,712 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellants contend overvaluation as the basis of the appeal. In support of these arguments the appellants submitted information on four comparable sales located within .20 of a mile of the

¹ The Board finds the best evidence of the subject's dwelling size was found in the property record card submitted by both the appellant and the board of review.

² The appellants' appeal petition disclosed the subject has two fireplaces which was not refuted by the board of review.

subject property. The comparables have sites reportedly of 1,658 or 7,841³ square feet of land area and are improved with 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,658 to 1,805 square feet of living area. The dwellings range in age from 4 to 10 years old. Each comparable has a basement, with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 744 square feet of building area. The properties sold from April 2021 to July 2025 for prices ranging from \$292,840 to \$425,000 or from \$167.05 to \$236.01 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$120,039 which reflects a market value of \$360,153 or \$187.19 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The appellants also submitted a letter arguing their solar panels should have no impact on the subject's assessment. Appellants also contended their comparable #1 is a "highly relevant" comparable with a lower assessment than the subject and comparable #4 is the same "Newport Model" home built by same construction company which has a finished basement, but is assessed nearly the same.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$128,824. The subject's assessment reflects a market value of \$386,511 or \$200.89 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same street or in the same neighborhood of the subject property. The board of review's comparable #1 is the same property as the appellants' #4. The comparables have sites that range in size from 7,405 to 11,979 square feet of land area and are improved with 1-story dwellings of frame and masonry exterior construction ranging in size from 1,223 to 1,826 square feet of living area. The homes were built from 2018 to 2024. Each comparable has a basement, with one having finished area, central air conditioning, and a garage ranging in size from 400 to 768 square feet of building area. One comparable has a fireplace. The properties sold from March 2022 to August 2024 for prices ranging from \$300,000 to \$425,000 or from \$171.40 to \$245.30 per square foot of living area, land included.

The board of review also submitted the property record cards, photos and transfer declarations for the appellant's comparables #1, #2 and #4 and the board of review's comparables.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants contended the subject's square footage is 1,805 not the 1,924 and the appellant submitted the construction agreement and sketch from when the home was built stating the home shall be approximately 1,805 square feet.

³ Some property details for the appellants' comparables have been corrected or amended with information found in their respective property record cards, submitted by the board of review.

Conclusion of Law

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

Initially, the Board finds the sketch contained in the subject's property record card reflects a dwelling size of 1,924 square feet of living area, which was confirmed based on measurements. The board further finds that the rebuttal evidence submitted by the appellants depicts the subject property to be "approximately 1,805 sf of living space" in the contract and that plans for the subject dwelling may be different from actual dwelling.

The parties submitted seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellants' comparable #2 and the board of review's comparables #2 and #3 which are less similar to the subject in dwelling size and/or sold less proximate to the assessment date of January 1, 2025 than other properties in the record.

The Board finds the best evidence of market value to be the appellants' comparables #1, #3 and #4 and the board of review comparables #1 and #4, including the common comparable, which are more similar to the subject in location, design, dwelling size, age, other features and sold proximate to the assessment date of January 1, 2025. These comparables sold on May 2024 to July 2025 for prices ranging from \$354,900 to \$425,000 or from \$214.05 and \$236.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,511 or \$200.89 per square foot of living area, including land, falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a price per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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: _____

October 20, 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 9-215 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

Chance Beeler Christopher Guelbert &
1582 Orchard Lakes Circle
Belleville, IL 62220-4922

COUNTY

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