



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

APPELLANT: Robert Stauder  
DOCKET NO.: 13-04354.001-R-1  
PARCEL NO.: 18-33.0-219-003

The parties of record before the Property Tax Appeal Board are Robert Stauder, the appellant, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, 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:** \$2,953  
**IMPR:** \$3,827  
**TOTAL:** \$6,780

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 2013 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 is improved with a 1.5-story dwelling of frame construction with 812 square feet of living area. The dwelling was constructed in 1897. Features of the home include a crawl space foundation and central air conditioning. The property has a site with approximately 7,260 square feet of land

area and is located in New Athens, New Athens Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$19,500 as of November 5, 2013. The appraisal was prepared by Neil A. Haida, a certified residential real estate appraiser. In describing the subject dwelling the appraiser stated that the home is in need of repair including but not limited to some updating in every room, painting the interior and exterior, and many general items. In estimating the market value of the property the appraiser developed the sales comparison approach to value using three sales improved with a 1-story dwelling, a 1.5-story dwelling and a 2-story dwelling that ranged in size from 896 to 2,152 square feet of living area. The comparables ranged in age from 97 to 136 years old. Two of the comparables had basements, each comparable had central air conditioning and one comparable had a one-car garage. The sales occurred from March 2013 to October 2013 for prices ranging from \$20,000 to \$24,500 or from \$11.38 to \$22.32 per square foot of living area, including land. The appraiser described comparable #1 as being a short sale and comparables #2 and #3 were described as being foreclosures. The appraiser made adjustments to the comparables for differences from the subject in condition and features to arrive at adjusted prices ranging from \$18,973 to \$21,248. Using this data the appraiser estimated the subject property had a market value of \$19,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,831. The subject's assessment reflects a market value of \$74,344 or \$91.56 per square foot of living area, land included, when using the 2013 three year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two one-story dwellings and a one-story dwelling with an attic that ranged in size from 768 to 1,114 square feet of living area. The dwellings were built from 1922 to 1945. Two comparables had basements. Each comparable had central air conditioning and a garage or carport. The sales occurred from January 2013 to December 2013 for prices ranging from \$40,500 to \$58,000 or from \$45.45 to \$55.98 per square foot of living area, including land. Based on this evidence the board of review

indicated that it was willing to stipulate to a revised assessment of \$12,301.

The appellant was informed of the board of review's proposed assessment and rejected the proposal. The appellant argued the appraiser performed an actual interior inspection of the subject home while the county board of review appraisal was based on an exterior inspection.

### **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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of market value to be appellant's appraisal comparable sale #1 and board of review comparable sales #1 and #3. These comparables were most similar to the subject in size. These comparable sales sold for prices ranging from \$20,000 to \$43,000 or from \$22.32 to \$55.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$74,344 or \$91.56 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: November 20, 2015



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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 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 the subsequent year 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.

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.