



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

APPELLANT: Robert G. Stauder
DOCKET NO.: 16-06981.001-R-1
PARCEL NO.: 08-28.0-215-004

The parties of record before the Property Tax Appeal Board are Robert G. Stauder, 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: \$2,761
IMPR.: \$913
TOTAL: \$3,674

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 2016 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 1.5-story dwelling of brick exterior construction with 1,284 square feet of living area.¹ The dwelling is approximately 149 years old. The home features a partial unfinished basement and a partial crawl-space foundation. The property has a site that is approximately 6,623 square feet of land area and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal with an estimated market value of \$10,000 as of February 8, 2017. The appraisal was prepared by Neil A. Haida, a State of Illinois certified real estate

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size to be contained in the appellant's appraisal, which has a sketch of the dwelling with measurements and calculations.

appraiser.² The property rights appraised were fee simple and the appraisal was performed to determine market value for private use. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized three comparable sales located in Belleville within .39 of a mile from the subject property to estimate the market value. The parcels range in size from 5,200 to 6,650 square feet of land area and have been improved with a 1-story and two, 1.5-story dwellings that were 93 to 144 years old. The homes range in size from 996 to 1,649 square feet of living area and feature unfinished basements. In addition, one comparable has central air conditioning and two comparables have either a 1-car or a 2-car garage. The appraiser reported that these three sales were used from the county assessor's information because they were the best available sales in the area. The appraiser also noted in his report that the home is not habitable because of no occupancy permit and mandatory city of Belleville housing inspection. The appraiser included interior photos to support his claim that the subject property was in need of many repairs. The comparables sold for prices ranging from \$8,310 to \$12,500 or from \$6.06 to \$7.81 per square foot of living area, including land. The appraiser made adjustments for differences in condition, dwelling size and/or other amenities. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$9,420 to \$12,250. Based on this data the appraiser estimated the subject had an estimated market value of \$10,000 as of February 8, 2017. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,949. The subject's assessment reflects a market value of \$17,811 or \$13.87 per square foot of living area using 1,284 square feet as the size of the subject building, land included, when using the 2016 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted the PTAX-203 Real Estate Transfer Declarations relating to the comparable sales depicted in the appellant's appraisal evidence.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located in the subject's neighborhood code as assigned by the assessor. The properties are located within one block of the subject property. The comparables were improved with 1.5-story dwellings of frame or brick exterior construction that range in size from 1,350 to 1,539 square feet of living area. The dwellings range in age from 95 to 153 years old. One comparable has a crawl-space foundation and three comparables have unfinished basements. In addition, two comparables have central air conditioning and one comparable has a 180 square foot carport. The comparables have sites ranging in size from 7,953 to 7,993 square feet of land area. One property sold in September 2013 for a price of \$18,500 or \$13.70 per square foot of living area, including land. The remaining three comparables had no recent sale data. Based on this evidence the board of review requested confirmation of the subject's assessment.

² The appraiser incorrectly reported the property index number for the subject property. The Board finds the correct property index number for the subject property is depicted in the board of review final decision evidence submitted by the appellant.

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 Property Tax Appeal Board gave no weight to the board of reviews comparables. The assessment information given did not address the market value argument raised by the appellant. Furthermore, board of review comparable #1 sold in September 2013 which is dated and less likely to be indicative of the subject's market value as of the lien date at issue.

The Board also gives less weight to the value conclusion in the appellant's appraisal dated February 8, 2017 which is less proximate in time to the January 1, 2016 assessment date. The Board will, however, consider the appraisal's raw sales data in its analysis. The Board gave less weight to the appraisal comparable #2 due to its dissimilar 1-story design and newer age when compared to the subject. The remaining two appraisal comparables are more similar to the subject in location, design and age. They sold in March and October of 2016 for prices of \$10,000 and \$12,500 or for \$6.06 and \$7.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$17,811 or \$13.87 per square foot of living area using 1,284 square feet as the size of the subject building, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value 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. 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: August 20, 2019



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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