



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

APPELLANT: Robert Stauder
DOCKET NO.: 20-00037.001-R-1
PARCEL NO.: 08-17.0-312-054

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 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: \$3,811
IMPR.: \$2,265
TOTAL: \$6,076

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2019 assessment year decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge the assessment for the 2020 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 concrete exterior construction with 572 square feet of living area. The dwelling was constructed in 1947 and is approximately 70 years old. Features of the home include a concrete slab foundation and one full bathroom. The property has a 6,666 square foot site 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 estimating the subject property had a market value of \$10,000 as of October 15, 2017. The appraisal was prepared by Neil Haida, a certified residential real estate appraiser. The intended use of the appraisal report was to determine market value of the subject property for the private use of the appellant. The appraiser estimated the subject property had an effective age of 40 years and gave the property a condition rating of "average -." The

appraiser indicated the search for comparables extended beyond one mile and six months due to a limited number of comparable sales. The subject was described as vacant at the time of the appraisal report and on page 3 of the report, the appraiser disclosed a City of Belleville building inspection was required for occupancy.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located from 0.42 of a mile to 2.88 miles from the subject property. The comparables have sites that range in size from 3,790 to 9,060 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 424 to 680 square feet of living area. The homes range in age from 65 to 117 years old and are estimated to be in "average –" or "fair" condition. One comparable has no basement and two comparables each have an unfinished basement. Each comparable has one full bathroom and one comparable has a 1-car garage. The comparables sold from February to April 2017 for prices ranging from of \$5,900 to \$12,086 or from \$8.68 to \$27.71 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in site size, condition, dwelling size and basement area arriving at adjusted sale prices of the comparables ranging from \$7,360 to \$11,490 and an opinion of market value for the subject of \$10,000.

The appellant also submitted a copy of the favorable PTAB decision for prior tax year 2019 lowering the subject's assessment to \$3,334 based on the evidence submitted. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,076. The subject's assessment reflects a market value of \$18,655 or \$32.61 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for St. Clair County of 32.57% 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 comparables located one the same block or one block away from the subject property. The comparables have sites that range in size from 11,326 to 12,632 square feet of land area and are improved with one-story dwellings of frame or brick exterior construction that range in size from 870 to 1,340 square feet of living area. The homes were built from 1946 to 1968. Two comparables have a crawl space foundation and one comparable has a concrete slab foundation. Each comparable has one full bathroom, central air conditioning and a garage ranging in size from 468 to 520 square feet of building area. The comparables sold from August 2018 to May 2019 for prices ranging from \$15,000 to \$79,000 or from \$17.24 to \$66.28 per square foot of living area, land included.

The board of review also submitted comments asserting the subject's 2020 assessment is more than \$10.00 less per square foot than other comparables and noted the 2017 effective date of the appraisal. Additionally, the board of review contended the Property Tax Appeal Board's 2019 favorable decision is not applicable as 2020 is a new quadrennial reassessment for Belleville Township. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds the comparable sales in the appellant's appraisal all sold in 2017, more than two years prior to the January 1, 2020 assessment date at issue which calls into question the appraiser's opinion of value for the subject. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board gives less weight to the board of review's comparable #3 which sold in 2018, less proximate in time to the assessment date at issue than other comparable sales in the record.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #2 which are similar to the subject in location, design, bathroom count and other features, although each of these properties has central air conditioning, a garage, larger dwelling size and a larger site size when compared to the subject. These two best comparables sold in February and May 2019 for prices of \$15,000 and \$79,000 or for \$17.24 and \$66.28 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$18,655 or \$32.61 per square foot of living area, including land, which is bracketed by the two best comparables. After considering adjustments to the comparables for differences with 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:

September 20, 2022



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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