



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

APPELLANT: Robert Stauder
DOCKET NO.: 20-07053.001-R-1
PARCEL NO.: 02-35.0-417-009

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 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: \$2,500
IMPR.: \$1,500
TOTAL: \$4,000

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 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 is improved with a 1-story dwelling of brick exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1891 and is approximately 129 years old. Features of the property include an unfinished basement, two bedrooms and one bathroom. The property has a 7,172 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 \$12,000 as of December 22, 2020. The appraisal was prepared by Thomas Haida, a Certified Residential Real Estate Appraiser. The appraiser described the subject property as being in poor condition and needing many repairs/updates such as: bath and kitchen updates; floor coverings for entire home; windows replaced; drywall ceiling and walls; plaster and painting; electrical updates; plumbing updates; basement windows replaced; doors replaced; roof replaced; gutters,

downspouts, and extensions; mechanical maintenance and repairs which includes removal of oil tank. The appraiser further indicated in the report that he only completed an exterior viewing of the subject property because of condition. The appraiser further stated: "he has not reviewed any building inspections for this home, but the residence cannot be occupied at this time and is in need of city of Belleville occupancy permit."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales improved with 1-story or 1.5-story dwellings that range in size from 1,080 to 1,336 square feet of living area. The homes range in age from 81 to 100 years old. Each comparable has two or three bedrooms, one bathroom and an unfinished basement. Two comparables have a one-car or a two-car garage. These properties have sites ranging in size from 5,663 to 10,280 square feet of land area and are in Belleville from approximately .24 to .42 miles from the subject property. The sales occurred from March to May 2020 for prices ranging from \$12,000 to \$16,500 or from \$8.99 to \$13.70 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject resulting in adjusted prices ranging from \$10,205 to \$13,020. The appraiser arrived at an estimated market value of \$12,000. The appellant requested the subject's total 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 \$13,502. The subject's assessment reflects a market value of \$41,455 or \$39.26 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 comparable sales described as 1-story dwellings of frame or masonry exterior construction ranging in size from 968 to 1,212 square feet of living area. The comparables sold from August 2019 to July 2020 for prices ranging from \$29,000 to \$66,600. The board of review asserted the qualified comparables in its Computer Assisted Mass Appraisal (CAMA) system are valuing the subject property at \$36,500 market value.

The board of review further asserted that the comparables used in the appellant's appraisal were unqualified sales. In support of this statement the board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale disclosing that each property was advertised for sale and comparables #1 and #3 were Bank REO (real estate owned) sales. The PTAX-203 associated with the sale of comparable #2 was marked as a sale between related individuals or corporate affiliates but page 2 of the PTAX-203 disclosed the seller was Secretary of Housing and Urban Development and the buyer was Casey Bivens which appears to indicate the parties are not related.

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 Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$12,000. The appellant's appraiser selected comparable sales relatively similar to the subject property in location, age, and size. Additionally, the appraiser adjusted the comparables for differences from the subject property, which appear reasonable. Although the board of review asserted the sales used by the appellant's appraiser were not qualified, the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale disclosed the comparables were advertised for sale and the parties to the transaction were not related. Therefore, the Board finds the evidence provided by the board of review does not detract from the weight to be given the sales used in the appellant's appraisal and the appraised value. Additionally, the appellant's appraiser described the subject dwelling to be in poor condition with several needed repairs, which does not appear to have been considered by the board of review. The Board also finds the board of review analysis lacked detailed descriptions about the comparables it selected, which precludes this Board from determining the degree of similarity of the comparable sales to the subject property. The subject's assessment reflects a market value of \$41,455, which is above the appraised value. Based on this evidence the Board finds a reduction in the subject's assessment is justified commensurate with the appellant's request.

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:

November 22, 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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