



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

APPELLANT: Robert Stauder
DOCKET NO.: 20-07054.001-R-1
PARCEL NO.: 08-22.0-230-062

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: \$4,933
IMPR.: \$3,401
TOTAL: \$8,334

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 consists of a two-story dwelling of frame exterior construction with 1,552 square feet of living area. The dwelling was constructed in 1909 with a reported effective age of 1995.¹ Features of the home include a partial unfinished basement, central air conditioning and a detached one-car garage. The property has an approximately 9,284 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 \$25,000 as of December 22, 2020.

¹ The assessing officials provided a copy of the subject's property record card depicting an effective age of 1995 or 25 years old as the assessment date. The appellant's appraiser reported an effective age of the dwelling as 45 years.

The appraiser reported having viewed only the exterior of the dwelling due to the condition. In the appraisal, it was stated that the home is older, and the owner has completed some general maintenance, clean out and repairs to the dwelling over the past few years but no significant updates have been completed. The appraiser set forth a list of needed updates including flat roof repairs; guttering and downspout repair; landscaping; bath and kitchen updates; drywall repair and painting; floor covering replacement; foundation tuckpointing; exterior electrical repairs and siding cleaning; HVAC updates and repairs; and general repairs and maintenance. Finally, the appraisal report noted that the appraiser did not review any building inspections for the dwelling but stated that the home is not currently ready for occupancy and must have a city of Belleville housing inspection.

The purpose of the appraisal was for estimating market value based upon fee simple property rights. The appraiser utilized the sales comparison approach consisting of three comparable sales located within .54 of a mile from the subject. The comparables were each described as 1.5-story dwellings ranging in size from 1,308 to 1,760 square feet of living area. The homes were from 97 to 119 years old. Each dwelling has an unfinished basement and central air conditioning. The parcels range in size from 6,098 to 6,970 square feet of land area. One comparable has a two-car garage. The properties sold from February to September 2020 for prices ranging from \$22,500 to \$27,100 or from \$12.78 to \$20.72 per square foot of living area, including land. The appraiser reported that comparable sales #1 and #2 were each REO (Real Estate Owned) sales. After applying adjustments to the comparables for various differences when compared to the subject, the appraiser set forth adjusted sales prices ranging from \$18,420 to \$28,830. Having given most weight to sales #1 and #2 in the appraisal, the appraiser concluded an estimated market value for the subject of \$25,000 as of December 22, 2020.

Based on this evidence, the appellant requested an assessment approximately reflective of the appraised value conclusion when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$21,941. The subject's assessment reflects a market value of \$67,366 or \$43.41 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 response to the appellant's evidence, the board of review contended that the three comparable sales contained within the appellant's appraisal were "unqualified sales." In support of this assertion, the board of review provided copies of the applicable PTAX-203 Illinois Real Estate Transfer Declarations for each of these three sales which depict that they were each advertised prior to the sale transaction. Appraisal sale #1 was a bank REO which transferred by Special Warranty deed and appraisal sale #2 was noted as a financial institution or government agency as the seller transferring by Special Warranty deed.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables consist of a split-level, a 1.5-story and a 2-story dwelling of frame or frame and other exterior construction. The data supplied by the board of review for these comparables lacks any lot size information, dwelling size, foundation type and/or features of the homes. The comparables sold from April to October 2020 for prices

ranging from \$48,000 to \$135,900. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant submitted an appraisal of the subject property and the board of review submitted criticisms of the sales contained within the appraisal report along with three purported comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the comparable sales presented by the board of review as there is insufficient data in the board of review's evidence to determine whether these comparables are similar or dissimilar to the subject dwelling. The board of review submission lacked information on proximity, lot size, dwelling size, age, foundation and/or features of the comparables in order to allow the Property Tax Appeal Board to engage in a meaningful analysis of the comparable data as compared to the subject dwelling. Furthermore, while the board of review criticized the sales contained within the appraisal report asserting that each was "unqualified," the Board finds no merit to that argument. The underlying PTAX-203 documents related to these sales depict that each was advertised prior to the sale transaction. Section 1-23 of the Property Tax Code (Code) defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds the criticisms made against the appellant's appraisal have not been substantiated given these statutory provisions.

The Board finds the best evidence of market value in this record to be the appraisal submitted by the appellant. The appraiser described the condition of the subject dwelling and provided three comparable sales located in relatively close proximity to the subject. The appraiser applied

adjustments to the comparables for differences and opined a value for the subject of \$25,000 based upon that data. The subject's assessment reflects a market value of \$67,366, including land, which is above the appraised value. Based upon the best evidence contained in the record, the Property Tax Appeal Board finds the subject property had a market value of \$25,000 as of the assessment date at issue. Based on this evidence, the Board finds a reduction in the subject's total assessment commensurate with the appellant's request 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:

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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