



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

APPELLANT: Robert Stauder  
DOCKET NO.: 20-07057.001-R-1  
PARCEL NO.: 08-27.0-120-004

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:** \$2,175  
**IMPR.:** \$2,158  
**TOTAL:** \$4,333

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 1.5-story dwelling of brick and frame exterior construction with 1,295 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, central air conditioning, two bedrooms, one bathroom, and a two-car garage. The property has a 4,307 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 \$13,000 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 needing many repairs/updates such as: roof repairs; landscaping; foundation tuckpointing; door and window repairs; gutter repairs and maintenance; bath and kitchen updates; drywall repairs and painting; floor covering replacement; furnace updates; plumbing updates; and general maintenance and

repairs. The appraiser further indicated in the report that he only completed an exterior viewing of the subject property because of condition. He further stated within the report that, “the City of Belleville will need to complete housing inspection because the home is not habitable at this time.”

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 1,041 to 1,582 square feet of living area. The homes range in age from 73 or 135 years old. Each comparable has one bathroom and two bedrooms and an unfinished basement. Two comparables have central air conditioning, two comparables have one fireplace, and one comparable has a garage. These properties have sites ranging in size from 4,792 to 8,712 square feet of land area and are in Belleville from approximately .34 to 1.00 mile from the subject property. The sales occurred from February 2020 and July 2020 for prices ranging from \$12,500 to \$16,000 or from \$10.11 to \$13.89 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 \$12,939 to \$17,150. The appraiser arrived at an estimated market value of \$13,000. 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 \$10,127.<sup>1</sup> The subject's assessment reflects a market value of \$31,093 or \$24.01 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 two comparable sales described as 1.5-story dwellings of frame or frame and masonry exterior construction with 544 and 686 square feet of living area.<sup>2</sup> The comparables sold in April 2018 and June 2019 for prices of \$78,500 and \$45,000, respectively. The board of review asserted the qualified comparables in its Computer Assisted Mass Appraisal (CAMA) system are valuing the subject property at a \$59,000 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 #2 were sold by a government agency, the Secretary of Housing and Urban Development.

In rebuttal the appellant asserted the board of review had put the wrong parcel number and address on its “Notes on Appeal.”

---

<sup>1</sup> The board of review originally included the incorrect address and parcel number on the “Notes on Appeal” but submitted a corrected copy after the appellant pointed out the error in rebuttal.

<sup>2</sup> It does not appear that the reported sizes of the subject dwelling and the comparable dwellings used by the board of review are correct.

**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 \$13,000. 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 an uninhabitable condition, 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 \$31,093, which is above the appraised value. 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. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Stauder  
7230 Brickyard Rd  
Mascoutah, IL 62258

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220