



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

APPELLANT: Robert Stauder
DOCKET NO.: 20-07058.001-R-1
PARCEL NO.: 08-18.0-208-061

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: \$7,164
IMPR.: \$2,503
TOTAL: \$9,667

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 one-story dwelling of frame construction with 1,036 square feet of living area. The dwelling was constructed in 1948 and is approximately 72 years old. Features of the home include a crawl space foundation, two bedrooms, one bathroom and a one-car attached garage. The property has a 21,100 square foot site and is located in Belleville, Belleville Township, Lake 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 \$29,000 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 improvements such as repairing fascia at rear garage, landscaping, exterior cleaning and painting, foundation repair, floor covering replacement, bath and kitchen updates, electrical and plumbing updates, and general maintenance. In estimating the market value of the subject

property, the appraiser developed the sales comparison approach to value using three comparable sales improved with one-story dwellings that range in size from 965 to 1,128 square feet of living area. The homes are either 62 or 68 years old. Each comparable has one bathroom and two bedrooms. Two comparables have unfinished basements, two comparables have a one car garage, and one comparable has a carport. These properties have sites ranging in size from 6,534 to 10,019 square feet of land area and are in Belleville from approximately .47 to 1.37 miles from the subject property. The sales occurred in January 2020 and August 2020 for prices ranging from \$26,950 to \$34,000 or from \$24.82 to \$35.23 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 \$25,005 to \$29,520. The appraiser arrived at an estimated market value of \$29,000. The appellant requested the subject's total assessment be reduced to \$9,667 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 \$40.01 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 three comparable sales described as one-story dwellings of frame construction ranging in size from 960 to 1,721 square feet of living area. The comparables sold from December 2018 to September 2020 for prices ranging from \$63,550 to \$136,000 or from \$51.13 to \$140.50 per square foot of living area, land included. The board of review analysis indicated the adjusted price range for the comparables was \$63,900 to \$93,200. The board of review indicated that it would agree to reduce the assessment to \$13,333, the pre-equalized assessment of the subject property.

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 \$29,000. 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. By contrast, 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 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

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