



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

APPELLANT: Carol Wehl, Trustee  
DOCKET NO.: 21-06616.001-R-1  
PARCEL NO.: 07-01.0-110-010

The parties of record before the Property Tax Appeal Board are Carol Wehl, Trustee, the appellant, by attorney Donald E. Wehl, of UB Greensfelder LLP in O'Fallon; 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:** \$8,746  
**IMPR.:** \$65,276  
**TOTAL:** \$74,022

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 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matters**

Prior to the hearing, the appraiser was ordered to submit a complete copy of the appellant's appraisal report as each page of the report initially submitted by the appellant had the bottom portion cut off. The appellant refers to exhibits A through K, photographs of the subject property, and exhibit L, the appraisal report, all of which were already present in the record. These duplicate exhibits were not re-admitted at hearing.

**Findings of Fact**

The parties appeared before the Property Tax Appeal Board on November 6, 2023 for a hearing at the St. Clair County Building in Belleville pursuant to prior written notice dated September 13, 2023. Appearing was appellant Carol Wehl and the appellant's attorney and spouse, Donald E. Wehl Sr. along with the appellant's witness, appraiser Melissa M. Carter. Appearing on

behalf of the St. Clair County Board of Review was St. Clair County State's Attorney, Chris Allen, along with the board of review's witness, Andrea Johnson, Chief Deputy and Office Manager of the St. Clair County Board of Review.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,588 square feet of living area.<sup>1</sup> The dwelling was originally constructed in 1926 and was subsequently expanded with a 2-story addition.<sup>2</sup> Features of the home include a partial basement that is unfinished. The original portion of the subject dwelling has individual window air conditioning units while the addition is equipped with central air conditioning. The subject has two fireplaces, a 204 square foot enclosed porch and a 2-car 780 square foot garage. The property has an approximately 20,908 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 \$140,000 as of March 28, 2022. The appraisal was prepared by Melissa M. Carter, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was to develop the market value of the subject property. The appraiser stated that "[d]ue to the lack of sales of home (sic) of similar site area, age, gross living area, location and condition it was necessary to site sales in superior condition."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 0.65 of a mile from the subject property. The comparables have sites that range in size from 9,148 square feet to 2.79-acres of land area and are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 2,615 to 3,748 square feet of living area. The homes range in age from 88 to 116 years old. Each comparable has a partial basement with one having finished area. Each dwelling has one or two fireplaces and either a 2-car or a 4-car garage. Two comparables have central air conditioning and one comparable has window unit air conditioning. Comparables #1 and #2 were assigned a condition rating of "good" while comparable #3 has a "very good" condition rating. The comparables sold from July 2020 to March 2022 for prices ranging from \$190,000 to \$264,900 or from \$55.56 to \$82.22 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, quality of construction, condition, dwelling size, room count, basement amenities and other elements arriving at adjusted sale prices for the comparables ranging from \$134,730 to \$184,420 and an opinion of market value for the subject of \$140,000.

Mr. Weihl introduced his witness, appraiser Melissa M. Carter. Ms. Carter stated that she is a Certified Residential Real Estate Appraiser licensed in the State of Illinois and has been performing residential appraisals for approximately 30 years.

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<sup>1</sup> The Board finds the best description of the subject property was found in the appraisal which included a more detailed sketch with dimensions than found in the board of review's property record card. The Board finds the subject's dwelling size totals 3,588 square feet of living area and includes two fireplaces.

<sup>2</sup> At hearing the appraiser explained that the subject was improved with a 2-story addition consisting of the family room on the first floor and the master bedroom on the second floor. No date for this improvement was provided.

The appellant's attorney walked the appraiser through several photographs of the subject property depicting one electrical panel with older style fuses, various images of the subject's masonry exterior and foundation depicting the condition of exterior and foundation masonry, unlabeled photographs depicting water stains on ceiling tiles purportedly in the master bedroom, a hole in ceiling drywall alleged to be caused by a leak in a bathroom located above the room, and various images of basement pipes. The appraiser, Ms. Carter, testified there were a total of three electrical panels in the subject dwelling one of which was an older "knob and tube" in style. Under questioning by the appellant's attorney, Carter testified the home's electrical service was functioning and that exterior masonry had been repaired after a wall collapsed. As to water staining in acoustic tiles depicted in the photographs, Carter testified she believes the water stains may be due to issues with a flat roof above that room. Carter testified there were signs of seepage in the foundation brick and that pipes in the basement appear to be wrapped with an asbestos based insulation. However, Ms. Carter further stated she is not a home inspector.

Mr. Wehl questioned his witness regarding various elements of the subject property. Ms. Carter testified that the home has three bathrooms but only one is functional, that the bathrooms are not updated, that the original portion of the subject dwelling does not have central air conditioning, but that the addition does have central air conditioning. With respect to the appraiser's selection of comparable properties, Carter testified she did not use any sales in the subject's Oak Knoll neighborhood because she did not consider them "comparable" to the subject as they differed from the subject in updates, condition, finished basement and presence of other elements such as inground swimming pools. As to the appraiser's criteria for selection of comparables, Carter testified she selected sales of properties that were most similar to the subject in age, condition, dwelling size and features.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$47,000.

Under cross-examination, Ms. Carter testified adjustments for comparables were determined based on what it costs to make a comparable property equivalent to the subject. Carter testified the Environmental Addendum contained in the appraisal states the appraiser's opinion of value is predicated upon the assumption that no uncontained friable asbestos is present at the subject property. Regarding the appraiser's statement of a collapsed wall, Carter attested the homeowner had told her the masonry wall had collapsed. Ms. Carter testified that issues such as tuck pointing, peeling paint and older electrical wiring are normal elements present in a home built in the same era as the subject when that property has not been updated.

With respect to the appraisal comparables being located outside of the subject immediate neighborhood, Ms. Carter stated the Oak Knoll neighborhood is a "unique" area and that there is a wide variance in property values within ½ a mile of the subject property. Mr. Allen asked Carter if the subject's neighborhood adds value to the subject property to which she replied, "yes." When questioned as to the methodology used to adjust comparable sales located outside of the subject neighborhood, Carter testified she made no adjustment for comparables located outside the subject's Oak Knoll neighborhood.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,022. The subject's assessment reflects a market value of \$221,689 or \$61.79 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for St. Clair County of 33.39% as determined by the Illinois Department of Revenue and a total living area of the subject of 3,588 square feet.

In support of its contention of the correct assessment the board of review submitted information on three comparables located on the same street as the subject property. The comparables have sites that range in size from 18,469 to 35,109 square feet of land area that are improved with a 2-story or a part 1.5-story and part 2-story dwellings of brick exterior construction ranging in size from 2,474 to 3,076 square feet of living area. The homes were built from 1922 to 1940 and are approximately 81 to 99 years old. Each comparable has a basement with finished area. Each dwelling has central air conditioning and one fireplace. Two properties have a garage with either 418 or 972 square feet of building area. Comparable #2 has a tennis court and inground swimming pool while comparable #3 has an inground swimming pool.<sup>3</sup> The comparables sold from April 2018 to June 2020 for prices ranging from \$295,000 to \$385,000 or from \$98.76 to \$128.41 per square foot of living area, land included.

Mr. Allen noted the comparables submitted for this 2021 appeal are the same properties submitted for the appellant's 2020 appeal. The board of review critiqued the appellant's appraisal asserting the report lacks any adjustments for age or location for the appraisal comparables. Mr. Allen further testified the subject's per square foot improvement assessment is "drastically lower" than the per square foot improvement assessment of homes sold in the subject's Oak Knoll neighborhood. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's evidence, Mr. Weihl directed several questions about the board of review's comparable sales to his witness Ms. Carter. Carter testified that two or three of the board of review's comparables have an inground swimming pool, one comparable has a tennis court and all three of the comparables have a finished basement. Ms. Carter opined the subject's site is not conducive to a tennis court or inground swimming pool.

### **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.

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<sup>3</sup> The hearing officer asked the board of review's witness, Andrea Johnson, which of the board of review comparables have an inground swimming pools or a tennis court. Ms. Johnson responded the board of review does not assess an inground swimming pool, only the concrete surrounding the pool. As to a tennis court, Ms. Johnson was not certain if a tennis court is assessed if it is not concrete. The board of review property record cards do not depict any of the comparables to have these features. However, based on the aerial photographs of these properties submitted by the board of review, the Board finds comparables #2 and #3 each have an inground swimming pool and comparable #2 also has a tennis court.

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds each of the comparables selected by the appraiser are located outside of the subject's Oak Knoll neighborhood. This is particularly significant because the appraiser testified the subject's location in Oak Knoll adds value to the subject property and the appraiser made no adjustment to account for this locational element. Furthermore, the appraiser testified she did not select any sales in Oak Knoll because of differences in age, condition, dwelling size and features such as pools or tennis court. However, the Board finds appraisal comparable #2 is 27% smaller in dwelling size when compared to the subject and also has a substantially larger site size while appraisal comparable #3 is 20 years older than the subject and was assigned a "very good" condition rating by the appraiser. This property also has a finished basement unlike the subject. The Board questions why the appraiser failed to select board of review comparable #1 which is more similar to the subject in location, age, dwelling size and some other features than appraisal comparable #2 and #3. For these reasons, less weight is given to the appraiser's final opinion of value for the subject property. The Board shall, however, consider the raw sale data presented in the appraisal.

The parties submitted a total of six comparable sales for the Board's consideration. The Board gives less weight to appraisal comparable #2 which is substantially different in site size and dwelling size when compared to the subject. The Board gives less weight to board of review comparables #2 and #3 which feature an inground swimming pool and/or a tennis court, amenities lacking in the subject property. Moreover, board of review comparable #3 sold in 2018, less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appraisal comparables #1 and #3 along with board of review comparable #1 which are more similar to the subject in design, dwelling size and some features but present varying degrees of similarity to the subject in location, site size and basement features. These best comparables sold from June 2020 to March 2022 for prices ranging from \$190,000 to \$295,000 or from \$55.56 to \$98.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$221,689 or \$61.79 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering appropriate adjustments to the comparables for differences from 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

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: \_\_\_\_\_

July 16, 2024



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

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