



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

APPELLANT: Robert Stauder
DOCKET NO.: 21-06760.001-R-1
PARCEL NO.: 08-21.0-405-032

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: \$2,015
IMPR.: \$1,319
TOTAL: \$3,334

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 2021 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 construction containing 1,394 square feet of living area.¹ The dwelling was built in 1901 and is approximately 120 years old. Features of the home include an unfinished partial basement, one bedroom and 1½ bathrooms. The property has a 9,245 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 \$10,000 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 updates such as: roof repair; siding repairs; gutter, fascia and soffit repairs; landscaping; drywall repair and painting; bath and kitchen updates; furnace and water heater repairs, electrical and plumbing

¹ The Board finds the only description of the subject property was provided by the appellant.

updates; and general repairs and maintenance. 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 home is not habitable and will have to be inspected by the City of Belleville for occupancy."

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 1,000 to 1,582 square feet of living area. The homes range in age from 71 to 135 years old. Each comparable has one bathroom and two or three bedrooms. Two comparables have unfinished basements and one comparable has a garage. One comparable has central air conditioning and one fireplace. These properties have sites ranging in size from 4,792 to 6,970 square feet of land area and are in Belleville from approximately .28 to .80 of one mile from the subject property. The sales occurred from April 2020 to August 2020 for prices ranging from \$10,000 to \$16,000 or from \$10.00 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 \$9,825 to \$13,186. The appraiser arrived at an estimated market value of \$10,000. The appellant requested the subject's total assessment be reduced to \$3,334 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$5,333. The subject's assessment reflects a market value of \$15,972 or \$11.46 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. The board of review was willing to stipulate to a revised total assessment of \$3,334.

In written rebuttal, the appellant rejected the stipulated assessment offered by the board of review.

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 only evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$10,000 as of December 22, 2020. The appraisal was developed using the sales comparison approach to value based on three sales with varying degrees of similarity to the subject property. The board of review was willing to stipulate to a revised assessment of \$3,334, which is identical to the appellant's requested assessment of \$3,334. The subject's equalized assessment reflects a market value of \$15,972 or \$11.46 per square foot of living area, land included, which is above the appraised value presented by the appellant. Based on this record, the Board finds a reduction in the subject's assessment is commensurate with the appellant's request is warranted.

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:

April 18, 2023



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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