



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

APPELLANT: Robert Stauder  
DOCKET NO.: 21-07015.001-R-1  
PARCEL NO.: 08-20.0-305-044

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:** \$2,582  
**IMPR.:** \$752  
**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 is improved with a one-story dwelling of frame construction containing 700 square feet of living area.<sup>1</sup> The dwelling was built in 1927. Features of the home include an unfinished partial basement, one bathroom and one bedroom. The property has an approximately 6,623 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 improvements such as repairing or replacing the roof; gutters, downspouts and extensions; landscaping to improve drainage; exterior foundation tuckpointing; stoops and patio repairs; bath

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<sup>1</sup> The Board finds the best description of the subject property is found in the appraisal submitted by the appellant.

and kitchen updates; furnace, water heater and window units replaced; painting and drywall repair; new floor coverings; electrical updates; plumbing updates; and general repairs and maintenance. The appraiser further indicated in the report that he “has not reviewed any building inspections for the home at this time and the home is not habitable presently. The appraiser is estimating a cost of over twenty five thousand dollars for the home to be substantially update and ready for city building inspection.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located in Belleville and from approximately 1.49 to 2.59 miles from the subject property. The comparables have sites that range in size from 4,138 to 8,102 square feet of land area and are improved with 1-story or 1.5-story dwellings that range in size from 780 to 870 square feet of living area. The homes range in age from 100 to 180 years old. Each comparable has one bathroom and one bedroom. Two comparables have unfinished basements and one comparable has a garage. These properties have sites ranging in size from 4,138 to 8,102 square feet of land area and are in Belleville from approximately 1.49 or 2.59 miles from the subject property. The sales occurred from March 2020 and October 2020 for prices ranging from \$5,000 to \$15,000 or from \$5.75 to \$17.44 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 \$6,172 to \$11,400. 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 \$8,000. The subject's assessment reflects a market value of \$23,959 or \$34.23 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same street as the subject or one block away from the subject property. The comparables have sites that range in size from 6,621 to 20,394 square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from 675 to 964 square feet of living area. The comparables each have a basement and one bathroom. Three comparables have central air conditioning. Three comparables each have a fireplace and a garage ranging in size from 216 to 396 square feet of building area. Comparable #4 has a 400 square foot finished attic. The comparables sold from January 2020 to September 2021 for prices ranging from \$59,900 to \$131,000 or from \$16.77 to \$19.13 per square foot of living area, including land.

In an addendum, the board of review argued the appellant’s appraisal comparables have crawl space foundations, when compared to the subject’s basement foundation and two of the comparables are located approximately 20 blocks from the subject property. The board of review stated the appellant’s appraiser adjustments range from 24.5% to 94%.

Based on this evidence, the board of review is of the opinion that the subject property is under assessed.

**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 for the subject property and the board of review submitted five comparable sales to support their respective positions before the Property Tax Appeal Board.

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 \$10,000 as of December 22, 2020. The appellant's appraiser selected comparable sales relatively similar to the subject property in site size, dwelling size and some features. Additionally, the appraiser adjusted the comparables for differences from the subject property, which appear reasonable. Moreover, the appellant's appraiser described the subject dwelling as being in fair condition and not habitable with several needed repairs, which does not appear to have been considered by the board of review. The Board has given less weight to the four unadjusted comparable sales submitted by the board of review which differ from the subject in that they have central air conditioning and/or a garage, neither of which are features of the subject. Additionally, board of review comparable #4 has a significantly larger site size when compared to the subject. The subject's assessment reflects a market value of \$23,959, which is above the appraised value presented by the appellant. Based on this evidence the Board finds a reduction in the subject's total assessment is justified commensurate with the appellant's request.

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:

February 20, 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

AGENCY

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