



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

APPELLANT: Robert Stauder  
DOCKET NO.: 21-07019.001-R-1  
PARCEL NO.: 08-28.0-215-004

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:** \$2,936  
**IMPR.:** \$1,238  
**TOTAL:** \$4,174

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 1.5-story dwelling of brick exterior construction with 1,284 square feet of living area.<sup>1</sup> The dwelling was constructed in approximately 1867 and features a 650 square foot unfinished basement. The property has an approximately 6,534 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 \$12,500 as of December 22, 2020. The appraisal was prepared by Thomas Haida, a Certified Residential Real Estate Appraiser.

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<sup>1</sup> The parties disagree as to the dwelling size of the subject property. The Board finds the best evidence of the subject's dwelling size was found in the appraisal which features a detailed sketch with measurements. This sketch further identifies a 300 square foot attached shed which appears to be counted as living area by the board of review.

The intended use of the appraisal report was to develop the market value of the subject property for the appellant's private use. On page 3 of the report, the appraiser reported the home needed many repairs including, landscaping for positive drainage, tuckpointing, roof repairs, painting, drywall repair, bath and kitchen updates, floor covering replacement, furnace and water heater repair, electrical and plumbing updates and general maintenance and repairs. In addition, the appraiser reported the subject is not habitable as it has no occupancy permit and lacks the mandatory City of Belleville housing inspection. The appraiser assigned a C5 condition rating to the subject property which reflects a property in need of some significant repairs due to the lack of adequate maintenance with short-lived building components at the end or beyond their physical life expectancy. The appraisal report included interior and exterior photographs documenting the home's 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 0.68 of a mile from the subject property. The comparables have sites that range in size from 6,534 to 8,712 square feet of land area and are improved with a 1-story or a 1.5-story dwelling ranging in size from 1,000 to 1,080 square feet of living area. The homes range in age from 71 to 135 years old. Comparables #2 and #3 each have an unfinished basement, central air conditioning and one fireplace. Comparables #1 and #3 each have a 1-car garage. The properties sold from February to August 2020 for prices ranging from \$10,000 to \$15,000 or from \$10.00 to \$13.89 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in dwelling size, room count, basement, central air conditioning, garage and fireplace arriving at adjusted sale prices of the comparables ranging from \$10,930 to \$15,040 and an opinion of market value for the subject of \$12,500. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,702. The subject's assessment reflects a market value of \$26,062 or \$20.30 per square foot of living area,<sup>2</sup> 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 response to the appellant's evidence, the board of review critiqued appraisal comparables #1 and #3 as being unqualified sales and appraisal comparable #2 as not included in the "state sales ratio study." Additionally, the board of review emphasized the gross adjustment percentages for the appraisal comparables as ranging from 26.9% to 78.4%.

In support of its contention of the correct assessment the board of review submitted information on three comparables located one block away from the subject property. The comparables have sites with either 2,614 or 4,792 square feet of land area and are improved with a 1-story or a 1.5-story dwelling of frame or brick exterior construction ranging in size from 870 to 1,887 square feet of living area. The homes were built from 1852 to 1920. Each comparable has an unfinished basement and central air conditioning. One comparable has a fireplace. The

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<sup>2</sup> Based on a dwelling size for the subject of 1,284 square feet of living area.

comparables sold from January 2019 to November 2020 for prices ranging from \$16,000 to \$175,000 or from \$18.39 to \$92.74 per square foot of living area, land included.

The board of review also submitted property record cards for the subject and both parties' comparables. The subject's property record card included exterior photographs of the subject, depicting boarded up windows on the front of the subject and on the attached shed. The board of review also submitted the PTAX-203 Real Estate Transfer Declarations for both parties' comparable sales. The PTAX-203 sheets for appraisal comparables #1 and #3 report sale prices of \$10,868 and \$12,572, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 and the board of review submitted three comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #1 and #2 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to the board of review's comparable #3 which appears to be an outlier relative to other comparable sales in the record.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser reported the subject property to be in need of significant repair and maintenance work and reported the property to be uninhabitable at the time the appraisal was prepared, which was not refuted by the board of review. The appraiser selected comparable properties identified as having similar condition as the subject which were adjusted for differences with the subject property. The subject's assessment reflects a market value of \$26,062 or \$20.30 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$12,500 as of the assessment date at issue. Since market value has been established the 2021 three-year average median level of assessments for St. Clair County of 33.39% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



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Chairman



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Member



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Member



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Member

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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: June 27, 2023



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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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