



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

APPELLANT: Robert Stauder
DOCKET NO.: 21-07023.001-R-1
PARCEL NO.: 08-27.0-118-037

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: \$2,052
IMPR.: \$3,782
TOTAL: \$5,834

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 and frame exterior construction with 1,552 square feet of living area.¹ The dwelling was constructed in 1858 and is reported to have an effective age of 45 years. Features of the home include a partial unfinished basement and central air conditioning. The property has a 4,076 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 \$17,500 as of December 22, 2020. The appraisal was prepared by Thomas Haida using fee simple property rights to ascertain an estimated market value.

¹ The subject's descriptive data is drawn solely from the appellant's appraisal as the board of review was found in default and did not provide any descriptive information concerning the property.

The appellant also submitted a copy of the final decision issued by the St. Clair County Board of Review disclosing the subject property had a total assessment of \$14,100 reflecting a market value of \$42,228 or \$27.21 per square foot of living area, including land, 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 appellant also reported that the subject property is not an owner-occupied dwelling. Furthermore, the appraisal depicted that the subject was vacant and “currently” not ready for occupancy as it needed a City of Belleville housing inspection. The appraiser further reported having performed only an exterior inspection “because of condition” although the appraisal also includes several interior photographs.

In addition, the appellant submitted a copy of the decision issued by the Property Tax Appeal Board for the subject property based upon the parties’ stipulation in Docket No. 20-06550.001-R-1 depicting a total assessment of \$5,834.

For purposes of this 2021 tax year appeal, the appellant requested the subject’s assessment be reduced to \$5,834.

By a letter dated May 12, 2022, the board of review was informed of this pending appeal and given an extension of time to August 10, 2022 to submit its evidence or submit a written request for an extension of time. By letter issued on September 8, 2022, the St. Clair County Board of Review was found to be in default for failure to submit evidence or timely seek an extension of time to do so.

On or about September 15, 2022, the St. Clair County Board of Review belatedly submitted its “Board of Review – Notes on Appeal” proposing an assessment reduction to \$6,081 which was calculated by using the prior 2020 tax year stipulation and applying the 2021 Belleville Township equalization factor of 1.0423 as if the subject property were an owner-occupied dwelling.

The appellant was informed of this proposed assessment reduction and rejected the offer.

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 in the record to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$42,228 or \$27.21 per square foot of living area, including land, which is above the appraised value presented by the appellant of \$17,500 as of December 22, 2020.

The board of review did not timely submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The appellant was informed of the board of review's belated offer to stipulate and rejected the offer.

The Property Tax Appeal Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's total 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: May 16, 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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