



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

APPELLANT: Robert Stauder  
DOCKET NO.: 22-03104.001-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.:** \$1,234  
**TOTAL:** \$4,170

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 2022 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 frame and brick exterior construction with 1,284 square feet of living area. The dwelling was constructed in 1868, with an effective age of 1972. Features of the home include a partial basement.<sup>1</sup> The property has a 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 differ with respect to the square feet of living area, types of amenities and the effective age of the subject dwelling, however, the Board finds the appellant's appraisal contains more detailed and specific information with respect to these characteristics when compared to the subject's property record card offered by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,412. The subject's assessment reflects a market value of \$28,213 or \$21.97 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted property record cards and photographs for three board of review comparables, as well as the comparables contained within the appellant's appraisal report. The Board finds the board of review comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, the information regarding the three comparable properties submitted by the board of review is given no weight.

### **Conclusion of Law**

The Property Tax Appeal Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and board of review are ordered to use PTAB's prescribed forms in accordance with Section 1910.80 of the rules of the Property Tax Appeal Board whether a party is filing by paper or through the e-filing portal. Any party not complying with PTAB's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$28,213, which is above the best evidence of market value in the record. 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 2022 three-year average median level of assessments for St. Clair County of 33.36% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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 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

AGENCY

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