



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

APPELLANT: Robert Stauder
DOCKET NO.: 23-05950.001-R-1
PARCEL NO.: 19-08.0-135-014

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 **No Change** 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: \$1,886
IMPR.: \$2,162
TOTAL: \$4,048

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2023 tax year.¹ 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-story dwelling of frame exterior construction with 884 square feet of living area. The dwelling was constructed in 1927 and is approximately 96 years old. The subject home features a crawl space foundation. The property has a 7,100 square foot site and is located in Fayetteville, Fayetteville 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 \$7,500 as

¹ The appellant also submitted a copy of a final decision of the board of review, which the appellant asserted was not received until April 29, 2024. The Board finds the appellant's appeal was timely filed based the Board's final administrative decision dated April 18, 2024, a copy of which was included with the appellant's submission, reducing the subject's assessment for the 2022 tax year. The board of review did not object to the Board's jurisdiction over this appeal.

of January 1, 2023. The appraisal prepared by Thomas Haida, a certified residential real estate appraiser, to determine the market value as of January 1, 2023.

On page 3 of the report, the appraiser recommended that the property be torn down. The appraiser stated the subject home was built with below market materials and workmanship that are common for the area, however, the appraiser reported the subject home is not structurally sound with warped and bowing floor joists and subfloors and has been without utilities for some time.

Under the sales comparison approach, the appraiser selected three comparables sales located from 5.77 to 6.24 miles from the subject. The parcels range in size from 2,250 to 11,326 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 912 to 1,408 square feet of living area. The homes range in age from 63 to 145 years old. One home has a basement. One comparable has a 1-car carport and one comparable has a 2-car garage. The comparables sold from July 2021 to May 2022 for prices ranging from \$7,500 to \$16,000 or from \$7.10 to \$13.75 per square foot of living area, including land, and the appraiser disclosed these sales were REO sales. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$6,090 to \$9,925. The appraiser gave more weight to appraisal sales #1 and #2 as the appraiser stated they are in more similar condition to the subject and also should be torn down. The appraiser concluded a value for the subject of \$7,500 as of January 1, 2023.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,647 prior to equalization. The board of review disclosed that an equalization factor of 1.1100 was applied to all non-farm properties in Fayetteville Township in 2023, resulting in a total equalized assessment for the subject of \$4,048. The subject's equalized assessment reflects a market value of \$12,134 or \$13.73 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for St. Clair County of 33.36% 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 within the same assessment neighborhood code as the subject. The parcels range in size from 7,131 to 18,526 square feet of land area and are improved with 1-story or 2-story homes of frame exterior construction ranging in size from 1,250 to 1,503 square feet of living area. The dwellings were built from 1877 to 1977. One has a basement, two comparables have a crawl space foundation, and one comparable has a concrete slab foundation. Comparable #1 has finished attic area. Each home has central air conditioning and a garage ranging in size from 468 to 1,032 square feet of building area. The comparables sold from January to July 2022 for prices ranging from \$40,000 to \$165,000 or from \$26.61 to \$122.04 per square foot of living area, including land.

The board of review submitted property record cards and Real Estate Transfer Declaration for the appraisal sales. The Real Estate Transfer Declaration for these sales indicate appraisal sale #1 was not advertised for sale and appraisal sales #2 and #3 were REO sales with a bank

identified as the seller. The board of review submitted a brief arguing the appraisal sales were not qualified sales and are located in a different neighborhood than the subject and the appraiser made large adjustments to these comparables to make them more equivalent to the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser selected comparables that are located more than five miles from the subject, one of which is a 2-story home unlike the subject. One comparable sold in 2021, less proximate in time to the assessment date than the other sales in this record. Moreover, one appraisal sale was not advertised for sale as evidenced by its Real Estate Transfer Declaration, calling into equation whether this was an arm's length sale. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales, which are located more than five miles from the subject and in a different neighborhood than the subject. Moreover, appraisal sale #1 was not advertised for sale suggesting this sale was not an arm's length transaction reflective of market value. The Board also gives less weight to the board of review's comparable #4, due to substantial differences from the subject in dwelling size and age, and to the board of review's comparable #2, which has a basement unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although these homes have central air conditioning and a garage unlike the subject and one home has finished attic area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$60,000 and \$165,000 or \$45.80 and \$122.04 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$12,134 or \$13.73 per square foot of living area, including land, which is below the best two comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject and considering the subject's condition as reported by the appellant's appraiser, the Board finds a reduction in the subject's assessment is not justified.

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 20, 2025



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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