



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

APPELLANT: Robert Stauder
DOCKET NO.: 23-05951.001-R-1
PARCEL NO.: 08-21.0-405-032

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: \$1,355
IMPR.: \$2,015
TOTAL: \$3,370

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 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 1.5-story dwelling of frame exterior construction with 1,116 square feet of living area.² The dwelling was constructed in 1900 and is approximately 123 years old. Features of the home include a basement. The property has a 9,245 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 \$7,500 as

¹ The Board finds the appellant's appeal was timely filed based receipt of the board of review final decision by the appellant on April 29, 2024. The board of review did not object to the Board's jurisdiction over this appeal.

² The Board finds the best evidence of the subject's design and dwelling size is found in the subject's property record card presented by the board of review, which is supported by the photographs of the subject home in the appraisal depicting a 1.5-story. The Board finds the appraiser erroneously reported the subject is a 2-story home and calculated the dwelling size of a 2-story home.

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 has had an addition and was constructed with average materials and workmanship for the area, however, the appraiser reported the subject home has various deficiencies, which were listed in the report, which render the home uninhabitable.

Under the sales comparison approach, the appraiser selected three comparables sales located from 0.08 to 0.49 of a mile from the subject. The comparables have 6,098 or 7,841 square foot sites that are improved with 1-story or 1.5-story homes ranging in size from 864 to 1,020 square feet of living area. The homes range in age from 106 to 185 years old. One home has central air conditioning and one comparable has a 1-car garage. The comparables sold from April to November 2022 for prices ranging from \$3,000 to \$10,500 or from \$3.04 to \$12.15 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject, such as living area/room count, central air conditioning amenity, garage amenity, and other improvements to arrive at adjusted prices from \$5,040 to \$10,150. The appraiser gave more weight to sales #1 and #3 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 \$8,030 prior to equalization. The board of review disclosed that an equalization factor of 1.1108 was applied to all non-farm properties in Belleville Township in 2023, resulting in a total equalized assessment for the subject of \$8,920. The subject's equalized assessment reflects a market value of \$26,739 or \$23.96 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 three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 2,757 to 6,917 square feet of land area and are improved with 1.5-story or 2-story homes of frame exterior construction ranging in size from 888 to 1,458 square feet of living area. The dwellings were built in 1900 or 1913. Two homes have a basement and one home has a crawl space foundation. One home has central air conditioning and one comparable has a 336 square foot garage. The comparables sold from March 2021 to May 2023 for prices ranging from \$11,000 to \$126,000 or from \$12.39 to \$86.42 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, indicating that none of these properties has a basement like the subject and appraisal sale #3 was not advertised for sale. The board of review submitted a brief contending that the appraisal sales are located in a different neighborhood than the subject and one is a 2-

story home. Based on this evidence the board of review requested the subject's assessment be sustained.

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 presented an appraisal and the board of review presented three 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 one appraisal sale that was not advertised for sale as evidenced by its Real Estate Transfer Declaration, calling into equation whether this was an arm's length sale. Moreover, the appraiser did not make adjustments to the comparables for foundation type although none of these comparables has a basement like the subject, as demonstrated by their property record cards submitted by the board of review. 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 six comparable sales for the Board's consideration. The Board gives less weight to appraisal sale #2 which was not advertised for sale suggesting this sale was not an arm's length transaction reflective of market value. The Board gives less weight to the appraisal sale #3 which is a 1-story home compared to the subject 1.5-story home. The Board also gives less weight to the board of review's comparable #3, which sold for considerably more than the other sales in this record, indicating this sale may be an outlier.

The Board finds the best evidence of market value to be the appraisal sale #1 and the board of review's comparables #1 and #2, which sold proximate in time to the assessment date and are more similar to the subject in design, location, and some features but have varying degrees of similarity to the subject in dwelling size, age, foundation type, and amenities, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$10,500 to \$45,900 or from \$12.15 to \$41.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$26,739 or \$23.96 per square foot of living area, including land, which is within the range established by the best 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 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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