



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

APPELLANT: Robert Stauder
DOCKET NO.: 23-05952.001-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: \$2,112
IMPR.: \$1,224
TOTAL: \$3,336

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 1.5-story dwelling of brick exterior construction with 1,284 square feet of living area.² The dwelling was constructed in 1867 and is approximately 156 years old. Features of the home include a part basement and part crawl space foundation and a

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.

² The Board finds the best evidence of the subject's dwelling size is found in the appellant's appraisal which characterizes building area in the rear of the subject home as a shed compared to the subject's property record which includes this same area as living area.

300 square foot shed.³ The property has an approximately 6,625 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 \$10,000 as 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 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 0.03 to 0.37 of a mile from the subject. The parcels range in size from 6,534 to 7,841 square feet of land area and are improved with 1.5-story homes ranging in size from 1,118 to 1,350 square feet of living area. The homes range in age from 122 to 176 years old. Two homes each have a basement. One comparable has a shed. The comparables sold from January to April 2022 for prices ranging from \$5,000 to \$17,500 or from \$4.47 to \$12.96 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$7,830 to \$13,250. The appraiser gave more weight to sales #1 and #2 as the appraiser stated they are in more similar condition to the subject. The appraiser concluded a value for the subject of \$10,000 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 \$9,412 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 \$10,454. The subject's equalized assessment reflects a market value of \$31,337 or \$24.41 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 two comparable sales⁴ located within the same assessment neighborhood code as the subject. The comparables have 1,458 and 7,466 square foot sites that are improved with 1-story or 2-story homes of brick or frame exterior construction with 1,344 and 1,404 square feet of living area. The dwellings were built in 1862 and 1953. Each home has a basement and one comparable has a 484 square foot carport. The comparables sold in November and December 2023 for prices of \$13,000 and \$80,000 or \$9.26 and \$59.52 per square foot of living area, including land, respectively.

³ The parties differ regarding the subject's foundation. The Board finds the best evidence of foundation type is found in the appellant's appraisal which includes photographs of the subject's basement.

⁴ The board of review presented four comparables but reported sale data for only two comparables in the grid analysis.

The board of review presented property record cards and Real Estate Transfer Declarations for the appraisal sales, which indicates appraisal sales #2 and #3 are 1-story homes, appraisal sale #1 has 1,350 square feet of living area and a carport, and appraisal sale #1 was not advertised for sale. 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 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 two 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 mis-described the design and dwelling size of some comparables, resulting in questionable adjustments for differences from the subject. 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 five comparable sales for the Board's consideration. The Board gives less weight to appraisal sale #1 which was not advertised for sale, suggesting it was not an arm's length sale reflective of market value. The Board gives less weight to the board of review's comparable #2, which is a significantly newer home than the subject.

The Board finds the best evidence of market value to be the appraisal sales #2 and #3 and the board of review's comparable #1, which sold proximate in time to the assessment date and are similar to the subject in location, age, site size, and some features, but have varying degrees of similarity to the subject in design and dwelling size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$12,000 to \$17,500 or from \$9.24 to \$12.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$31,337 or \$24.41 per square foot of living area, including land, which is above the range established by the best comparable sales in this 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Stauder
7230 Brickyard Rd.
Mascoutah, IL 62258

COUNTY

St. Clair County Board of Review
St. Clair County Building
10 Public Square
Belleville, IL 62220