



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

APPELLANT: Robert Stauder  
DOCKET NO.: 23-05954.001-R-1  
PARCEL NO.: 02-35.0-417-009

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:** \$3,987  
**IMPR.:** \$1,017  
**TOTAL:** \$5,004

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.<sup>1</sup> 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 brick exterior construction with 1,056 square feet of living area. The dwelling was built in 1917 and is approximately 106 years old. Features of the home include a basement. The property has an approximately 7,169 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 \$15,000 as of January 1, 2023. The appraisal was prepared by Thomas Haida, a certified residential real estate appraiser, to determine 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.

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<sup>1</sup> The appellant 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 of review did not object to the Board's jurisdiction over this appeal.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.31 of a mile to 2.71 miles from the subject due to limited recent sales within one mile of the subject. The parcels range in size from 6,970 to 35,719 square feet of land area and are improved with 1-story or 1.5-story homes ranging in size from 723 to 1,292 square feet of living area. The dwellings range in age from 74 to 116 years old. Each comparable has a basement and one comparable has a 1-car garage. The comparables sold from January to November 2022 for prices ranging from \$12,500 to \$23,500 or from \$17.29 to \$24.13 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject, such as location, site size, view, room count, dwelling size, basement size, garage amenity, and other improvements, to arrive at adjusted prices from \$11,427 to \$20,000. The appraiser concluded a value for the subject of \$15,000 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 \$23,185 prior to equalization. The board of review disclosed a township equalization factor of 1.1108 was applied to non-farm properties in Belleville Township for 2023 which increased the subject's assessment from \$23,185 to \$25,754. The subject's equalized assessment reflects a market value of \$77,200 or \$73.11 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, one of which is located on the same street as the subject. The parcels range in size from 8,686 to 10,890 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 906 to 1,260 square feet of living area. The dwellings were built from 1914 to 1956. Each comparable has a basement, a fireplace, and central air conditioning. Two comparables each have a 336 or a 720 square foot garage. The comparables sold from March 2021 to June 2023 for prices ranging from \$23,000 to \$150,000 or from \$21.38 to \$119.05 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 sold by a not-for-profit corporation and was exempt from transfer taxes and appraisal sale #3 includes three parcels totaling 1.40 acres of land area, was sold by a financial institution, and was exempt from transfer taxes. The Real Estate Transfer Declarations for these sales indicated these properties were 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 three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appellant's appraisal. The Board finds the appraiser selected comparables that are more similar to the subject in features than the board of review's comparables and made reasonable adjustments to the comparables. The Board gave less weight to the board of review's comparables, which have central air conditioning amenity and/or a garage unlike the subject. The subject's assessment reflects a market value of \$77,200 or \$73.11 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$15,000 as of the assessment date at issue. Since market value has been established the 2023 three-year average median level of assessment for St. Clair County of 33.36% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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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