



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

APPELLANT: Robert Stauder
DOCKET NO.: 24-03202.001-R-1
PARCEL NO.: 08-22.0-230-062

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: \$6,314
IMPR.: \$4,032
TOTAL: \$10,346

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 2024 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 2-story dwelling of frame exterior construction with 1,552 square feet of living area.¹ The dwelling was constructed in 1909 and is approximately 115 years old. Features of the home include a partial basement, one bathroom and a one-car detached garage. The property has a 9,375 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. The appellant marked “recent sale” as one basis of the appeal. The appellant disclosed the subject was purchased in February 2015 for \$13,000 from the Secretary of Veterans Affairs. The appellant disclosed the property

¹ The parties differ as the subject’s dwelling size and/or if the dwelling has central air conditioning. The Board finds the best description of the subject is found in the appellant’s appraisal which contained a more detailed schematic diagram of the home as well as exterior and interior photographs.

was sold by a realtor and had been advertised with the multiple listing service for 2 years. The appellant did not provide any documentary evidence of the actual sale price.

In further support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$25,000 as of December 1, 2024. The appraisal was prepared by Thomas Haida, a Certified Residential Real Estate Appraiser. The appraiser described the subject property as needing many updates such as: roof repairs, flat roof and replacement; gutters and downspout repairs; landscaping; bath and kitchen updates; drywall repair and painting; floor covering replacement; foundation tuckpointing; exterior electrical repairs and siding cleaning; HVAC updates and repairs; deck repairs and basement entry; and general repairs and maintenance. The appraiser further indicated in the report that he has not reviewed any building inspections for the home at this time and the home is currently not ready for occupancy and must have a City of Belleville housing inspection. Exterior photographs depict the home with a flat roof and interior photographs depict either no flooring or flooring needing replaced throughout the home, as well as damage to interior walls and ceilings that need repaired.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales that are located in Belleville from approximately .73 of a mile to 2.43 miles from the subject. The comparables have sites that range in size from 5,227 to 7,405 square feet of land area and are improved with 1.5-story dwellings that range in size from 1,200 to 1,800 square feet of living area. The homes range in age from 124 to 135 years old. Each comparable has one or two bathrooms, an unfinished basement and a two-car garage. Comparable #1 has a fireplace. The sales occurred from December 2023 to April 2024 for prices ranging from \$20,000 to \$28,000 or from \$11.11 to \$21.81 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject resulting in adjusted prices ranging from \$15,520 to \$28,180. The appraiser arrived at an estimated market value of \$25,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$16,323. The subject's assessment reflects a market value of \$48,974 or \$31.56 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject, one of which is located along the same street as the subject. The comparables have sites than range in size from 3,049 to 10,890 square feet of land area. The comparables are described as 1.5-story dwellings of frame or brick and frame exterior construction ranging in size from 1,104 to 1,913

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

square feet of living area.³ Three comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and either one, two or two-and-one-half bathrooms. Three comparables each have a garage ranging in size from 308 to 434 square feet of building area. The comparables sold from October 2022 to April 2024 for prices ranging from \$63,600 to \$163,500 or from \$47.32 to \$123.02 per square foot of living area, including land. The board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each disclosing all four comparables were advertised for sale.

The board of review further asserted that the three comparables used in the appellant's appraisal were unqualified sales. In support of this statement the board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale disclosing that comparables #1 and #3 were advertised for sale but comparable #2 was not advertised for sale. The transfer declaration for comparable #2 also depicts a sale price of \$30,000, not \$20,000 as reported in the appellant's appraisal. The property information printouts provided by the board of review revealed that comparable #1 is a 1-story dwelling with an attic area, comparables #1 and #3 each have a crawl space foundation, and all three comparables have central air conditioning.

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The appellant disclosed the subject was purchased in February 2015 for \$13,000 and also presented an appraisal of the subject property, and the board of review presented four comparable sales in support of their respective positions before the Board. The Board has given little weight to the subject's purchase price since the sale occurred 9 years prior to the January 1, 2024 assessment date and is less likely to be indicative of the subject's market value as of the lien date at issue. The Board has given less weight to the appraised value conclusion as the appraiser selected appraisal sale #2 that was not advertised for sale as evidenced by its Real Estate Transfer Declaration, calling into question whether this was an arm's length sale. Moreover, the appraiser misreported a sale price of \$20,000 for appraisal sale #2, which differs from the sale price of \$30,000 depicted in the Real Estate Transfer Declaration associated with the transaction. Lastly, the appraiser reported different features of the comparables than those described in their property information printouts, calling into question the adjustments to these comparables made by the appraiser. 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.

³ It does not appear that the reported sizes of the subject dwelling and the comparable dwellings used by the board of review are correct, according to the property information printouts submitted by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board has given 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 has given reduced weight to board of review comparables #1, #2 and #4, which have sale dates that occurred in 2022, less proximate in time to the lien date at issue than other sales in the record and/or they differ from the subject in dwelling size. The Board has also given reduced 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 appellant's appraisal sales #1 and #3, which sold proximate in time to the assessment date at issue. These two comparables are located in Belleville, like the subject, although they are located more than two miles away and differ from the subject dwelling in design. Additionally, both comparables are inferior to the subject in site size, dwelling size and age, and have other features with varying degrees of similarity when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in February and April 2024 for prices of \$22,000 and \$28,000 or for \$18.33 and \$21.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$48,974 or \$31.56 per square foot of living area, including land, which falls above the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. 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

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: February 17, 2026



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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