



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

APPELLANT: Robert Stauder
DOCKET NO.: 24-03204.001-R-1
PARCEL NO.: 08-21.0-206-004

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: \$3,304
IMPR.: \$5,666
TOTAL: \$8,970

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 1-story dwelling of brick exterior construction with 1,080 square feet of living area.¹ The dwelling was constructed in 1887 and is approximately 137 years old. Features include a crawl space foundation.² The property has an approximately 7,841 square foot site and is located in Belleville, St. Clair 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 \$8,500 as

¹ The Board finds the best evidence of design and dwelling size is found in the appellant's appraisal, where the second story area has no utilities or duct work and is not living area.

² The Board find the best evidence of the subject's foundation type is its property record card presented by the board of review. Although the appraiser reported the subject has a basement, it was also reported there were no stairs or access to this basement.

of December 1, 2024. The appraisal was prepared by Thomas Haida, a certified residential real estate appraiser, to establish market value as of December 1, 2024.

The appraiser reported the subject's main subfloor is sinking and recommended a structural inspection for the subject home. The appraiser also reported the subject has a hole in the roof (documented with exterior and interior photographs) and foundation issues. The appraiser observed evidence of animals throughout the home and there were no utilities on. The appraiser reported the second story is an attic without utilities or duct work.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.24 of a mile to 1.72 miles from the subject. The parcels range in size from 7,405 to 20,038 square feet of land area and are improved with 1-story or 1.5-story homes ranging in size from 1,110 to 1,380 square feet of living area. The dwellings range in age from 66 to 122 years old, with two comparables reported to be in the same condition as the subject³ and one comparable reported to be in slightly better condition than the subject.⁴ One comparable has a basement and each comparable has a 1-car garage and/or 1-car carport. The comparables sold from December 2023 to November 2024 for prices of \$8,500 and \$25,500 or from \$6.16 to \$20.17 per square foot of living area, including land. The appraiser stated appraisal sale #3's dwelling was torn down after the sale and that appraisal sale #1's dwelling was likely also torn down given its condition. The appraiser adjusted the comparables for differences from the subject, such as site size, condition, dwelling size, foundation type, and parking and other amenities, to arrive at adjusted prices from \$3,996 to \$17,285. The appraiser concluded a value for the subject of \$8,500 as of December 1, 2024.

The appellant also disclosed the subject sold on February 28, 2011 for a price of \$7,000. 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 equalized assessment for the subject of \$9,142. The subject's assessment reflects a market value of \$27,429 or \$25.40 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁵

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, three of which are on the same street as the subject. Comparable #1 is an older sale of the appraisal sale #1 property. The parcels range in size from 7,405 to 10,454 square feet of land

³ C6 "The improvements have substantial damage or deferred maintenance with deficiencies or defects that are severe enough to affect the safety, soundness, or structural integrity of the improvements. The improvements are in need of substantial repairs and rehabilitation, including many or most major components."

⁴ C5 "The improvements feature obvious deferred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall livability is somewhat diminished due to condition, but the dwelling remains useable and functional as a residence."

⁵ Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

area and are improved with 1.5-story homes ranging in size from 1,179 to 1,665 square feet of living area. The dwellings were built from 1849 to 1937 and are reported to be in “C” Average condition or “D+5” condition compared to the subject’s reported “D” Fair condition. Each home has central air conditioning, two homes each have a basement, and three comparables each have a garage ranging in size from 264 to 864 square feet of building area. The comparables sold from April 2022 to April 2024 for prices ranging from \$63,000 to \$148,800 or from \$48.05 to \$100.36 per square foot of living area, including land.

With regard to the appraisal sales, the board of review noted appraisal sale #1 was damaged by fire as a total loss and presented the Real Estate Transfer Declaration for this sale, describing the property as land/lot only. The board of review also noted appraisal sale #3 is vacant land as shown by its property record card. The board of review argued appraisal sale #2 differs from the subject in age and condition and is located in a different neighborhood than the subject. The board of review contended appraisal sale #2 was an unqualified sale. The board of review presented a Real Estate Transfer Declaration for an April 2025 sale of this property for a price of \$165,825, indicating the property was advertised for sale. Based on this evidence, the board of review determined the subject is underassessed, despite the board of review reducing the subject’s assessment in 2024.

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.

As an initial matter, the Board finds the best evidence of the subject’s condition is found in the appellant’s appraisal which contains interior photographs of the subject home and depicts a dwelling that is in poor condition, lacks utilities, has a hole in the roof, and foundation issues as depicted by photographs. The Board finds the evidence in the record does not support the subject’s condition of “D” Fair as reported in the subject’s property record card.

The appellant submitted an appraisal and reported the subject sold in 2011 and the board of review submitted four comparable sales and reported appraisal sale #2 sold again in April 2025. The Board gives less weight to the subject’s 2011 sale as this sale occurred too remote in time from the January 1, 2024 assessment date to be reflective of market value as of that date.

The Board gives less weight to the appraised value conclusion. The Board finds the appraiser selected one comparable that was a land only sale as shown by its Real Estate Transfer Declaration but the appraiser reported descriptive details for a dwelling and made adjustments based on a dwelling that had already been demolished. The appraiser also reported appraisal sale #3’s dwelling was torn down after the sale. The appraiser reported the subject has a basement, despite lacking any stairs or access to a basement, and erroneously made adjustments to two comparables for foundation type. 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 in the appraisal and presented by the board of review.

The record contains a total of seven comparable sales, with one property reported to have sold twice, for the Board's consideration. The Board gives less weight to the appraisal sale #1, which was a land only sale following the demolition of the dwelling that was damaged by fire, and to the board of review's comparable #1, which was a 2022 sale of the same property before it was damaged and was in a much better condition than the subject. The 2022 sale also occurred less proximate in time to the assessment date than the other sales in this record. The Board gives less weight to the April 2025 sale of appraisal sale #2, as this sale occurred less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the appraisal sale #3 and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appraisal sale #2 and the board of review's comparable #2, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, site size, location, and some features, although these comparables are in better condition than the subject and each have a garage unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, one comparable is a newer home than the subject and one comparable has a basement and central air conditioning unlike the subject, suggesting additional downward adjustments would be needed.

These comparables sold for prices of \$25,500 and \$63,000 or \$20.17 and \$53.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$27,429 or \$25.40 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. However, after considering appropriate adjustments to the comparables for differences from the subject, such as their superior condition and features, the Board finds the subject's assessment to be excessive. Based on this evidence, 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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