



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

APPELLANT: Bob Stauder
DOCKET NO.: 24-03205.001-R-1
PARCEL NO.: 08-20.0-305-044

The parties of record before the Property Tax Appeal Board are Bob 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: \$3,305
IMPR.: \$4,395
TOTAL: \$7,700

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 frame exterior construction with 700 square feet of living area.¹ The dwelling was constructed in 1884 and is approximately 140 years old.² Features of the home include a basement. The property has an approximately 6,534 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 \$20,000

¹ The Board finds the best evidence of dwelling size is found in the appellant's appraisal, which includes photographs and a sketch with measurements of the subject home. The property record card submitted by the board of review reports a dwelling size of 588 with a 112 square foot enclosed porch. Based on the photographs in the appraisal this enclosed porch appears to have been converted to living area.

² The Board finds the best evidence of age is found in the subject's property record card. The subject's age was not refuted by the appellant with any substantive evidence.

as 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 home is not habitable and requires repairs and updates to make it habitable, including roof repair or replacement, bathroom and kitchen updates or remodeling, new floor coverings, and electrical and plumbing updates. The appraiser stated the basement could not be accessed due to damage to the stairs and the appraiser reviewed photographs provided by the owner.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.69 of a mile to 1.25 miles from the subject. The parcels range in size from 3,049 to 3,920 square feet of land area and are improved with 1-story homes ranging in size from 624 to 840 square feet of living area. The dwellings range in age from 73 to 94 years old, with two reported to be in the same condition as the subject and one reported to be in slightly better condition than the subject. Two homes have a basement and one comparable has a 1-car garage. The comparables sold in February and October 2024 for prices ranging from \$19,900 to \$34,000 or from \$23.69 to \$54.49 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject, including site size, condition, room count, dwelling size, foundation type, and garage and other amenities, to arrive at adjusted prices from \$18,500 to \$29,200. The appraiser gave the most weight to sales #1 and #3 due to their similar condition compared to the subject. The appraiser noted the photograph of sale #3 was taken from its listing sheet as the appraiser was unable to take a photograph without people in view. The appraiser concluded a value for the subject of \$20,000 as of December 1, 2024.

The appellant also reported the subject sold on December 28, 2010 for a price of \$6,500. 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 \$9,819. The subject's assessment reflects a market value of \$29,460 or \$42.09 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

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. The parcels range in size from 6,970 to 13,939 square feet of land area and are improved with 1-story homes ranging in size from 945 to 1,198 square feet of living area. The homes were built from 1909 to 1959 and are reported to be in "C" Average or "D" Fair condition compared to the subject's reported "D" Fair condition. Each home has a basement and central air conditioning. Two homes have a 240 or a 264 square foot garage. The comparables sold from February 2022 to January 2025 for prices ranging from \$35,000 to \$113,000 or from \$34.52 to \$113.23 per square foot of living area, including land.

³ 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.

The board of review presented the Real Estate Transfer Declaration for appraisal sale #1 indicating the property as not advertised for sale. The board of review argued appraisal sale #2 differs from the subject in condition and design and is located in a different neighborhood than the subject. The board of review argued appraisal sale #3 is located in a different neighborhood than the subject and this sale included three parcels with a total site of 11,760 square feet of land area. The Real Estate Transfer Declaration for this sale indicates it was a Bank REO sale. The board of review contended the appraisal sales #1 and #3 are unqualified sales and all of the appraisal sales are assessed higher than the subject. 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 reported a 2010 sale of the subject and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the subject's 2010 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 also gives less weight to the appraised value conclusion as the appraiser relied on appraisal sale #1, which was not advertised for sale as shown by the Real Estate Transfer Declaration for this sale, suggesting this was not an arm's length sale. The appraiser further relied on appraisal sale #3, which has a much larger site than was reported by the appraiser and for which no adjustment was made. 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 presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to appraisal sale #1, which was not advertised for sale. The Board gives less weight to appraisal sale #2 and the board of review's comparables #2, #3, and #4, which differ from the subject in condition.

The Board finds the best evidence of market value to be appraisal sale #3 and the board of review's comparable #1, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, condition, location, and some features, although these comparables have larger sites than the subject, once comparable is a much newer home than the subject, one comparable has central air conditioning unlike the subject, and one comparable has a garage unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$19,900 and \$35,000 or \$23.69 and \$34.52 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$29,460 or \$42.09 per square

foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and above the best comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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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