



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

APPELLANT: Robert Stauder
DOCKET NO.: 24-03207.001-R-1
PARCEL NO.: 18-28.0-422-010

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: \$3,807
IMPR.: \$2,860
TOTAL: \$6,667

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 1.5-story dwelling of frame exterior construction with 1,289 square feet of living area.¹ The dwelling was constructed in 1899 and is approximately 125 years old. Features of the home include a basement² and a shed. The property has an 8,712 square foot site and is located in New Athens, New Athens 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 as of November 19, 2024. The appraisal was prepared by Thomas Haida, a certified residential real estate appraiser, to establish market value as of November 19, 2024.

¹ The Board finds the best evidence of dwelling size is found in the appellant's appraisal which has a sketch with more precise measurements than the subject's property record card presented by the board of review.

² The appraisal includes photographs of a cellar area that contains the mechanical components, whereas the board of review characterizes this area as a crawl space. The Board finds the subject has a low ceiling basement or cellar.

The appraiser reported the subject is vacant and is not habitable. The appraiser noted items needing repairs, including foundation repairs and water removal in the basement; roof, soffit, fascia and gutter replacement; door, window, HVAC, and flooring replacements; and kitchen, bathroom, electrical, and plumbing updates. The appraiser reported the subject home has no utilities.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.46 of a mile to 8.78 miles from the subject. Two sales are in Marissa and one sale is in New Athens. The appraiser acknowledged two sales are located more than one mile from the subject but stated they are located in a similar older market area and sold within six months of the valuation date. The parcels range in size from 6,970 to 8,712 square feet of land area and are improved with 1.5-story or 2-story homes ranging in size from 900 to 1,770 square feet of living area. The dwellings range in age from 113 to 124 years old with two comparables reported to be in the same condition as the subject and one comparable reported to be in slightly better condition than the subject. Two homes have a basement and each home has central air conditioning. The comparables sold in May and September 2024 for prices ranging from \$13,000 to \$28,000 or from \$13.00 to \$31.11 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in condition, dwelling size, foundation type, and other features, to arrive at adjusted prices from \$15,890 to \$23,790. The appraiser gave the most weight to appraisal sales #2 and #3 due to their similar condition compared to the subject. The appraiser concluded a value for the subject of \$20,000 as of November 19, 2024.

The appellant also reported the subject sold on January 26, 2011 for a price of \$14,500. 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 \$15,315. The subject's assessment reflects a market value of \$45,950 or \$35.65 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 8,712 to 14,375 square feet of land area and are improved with 1.5-story homes ranging in size from 1,270 to 1,795 square feet of living area. The dwellings were built from 1880 to 1927, with these comparables reported to be average condition compared to the subject's fair condition. Each home has central air conditioning. One home has a basement and three comparables each have a garage ranging in size from 672 to 768 square feet of building area. The comparables sold from May to November 2022 for prices ranging from \$129,000 to \$195,000 or from \$71.87 to \$153.54 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 contended the appraisal sales differ from the subject in foundation type, age, condition, and other features and/or are located in a different neighborhood and/or township than the subject. The Real Estate Transfer Declarations for these sales indicate the properties were advertised for sale, appraisal sale #2 was a Bank REO sale, and appraisal sale #3 was sold by a government agency. 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 submitted an appraisal and evidence of a 2011 sale of the subject and the board of review submitted four comparable sales in support of their respective positions before the Board. 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 board of review's comparables, which differ significantly from the subject in dwelling size, condition, and/or garage amenity and sold in 2022, less proximate in time to the assessment date than the sales presented in the appraisal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$45,950 or \$35.65 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 \$20,000 as of the assessment date at issue. 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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