



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

APPELLANT: Robert G. Stauder  
DOCKET NO.: 24-03208.001-R-1  
PARCEL NO.: 18-28.0-433-001

The parties of record before the Property Tax Appeal Board are Robert G. 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:** \$3,360  
**IMPR.:** \$3,307  
**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 1,380 square feet of living area.<sup>1</sup> The dwelling was constructed in 1877 and is approximately 147 years old. Features of the home include a crawl space foundation and central air conditioning. The property has a 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.

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<sup>1</sup> The Board finds the best evidence of dwelling size is found the appellant's appraiser which includes a sketch with measurements of the first and second floors, whereas the subject's property record card reports only the dimensions of the subject's first floor.

The appraiser reported the subject is vacant. The appraiser noted items needing repairs, including roof, soffit, fascia and gutter replacement; window and flooring replacements; foundation repairs; 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 0.52 of a mile to 8.55 miles from the subject in New Athens or Marissa. The appraiser stated sales #2 and #3 are located more than one mile from the subject but in a similar older market area. 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 homes range in age from 113 to 124 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 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, such as condition, dwelling size, and foundation type, to arrive at adjusted prices from \$16,300 to \$23,950. The appraiser concluded a value for the subject of \$20,000 as of November 19, 2024.

The appellant reported the subject sold on June 18, 2015 for a price of \$7,500. 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 \$8,024. The subject's assessment reflects a market value of \$24,074 or \$17.44 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review did not present any market value evidence to support its contention of the correct assessment. The board of review argued the appraisal sales differ from the subject in age, foundation type, and/or condition and/or are located in a different township. The Real Estate Transfer Declaration for appraisal sale #2 discloses it was a Bank REO sale. The Real Estate Transfer Declaration for appraisal sale #3 discloses the seller was 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

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<sup>2</sup> 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.

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 Board finds the only evidence of market value to be the appraisal and evidence of a 2015 sale of the subject submitted by the appellant. The Board gives less weight to the subject's 2015 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 finds the best evidence of the subject's market value to be the appellant's appraisal. The Board finds the appraiser selected comparables that are similar to the subject in many features and made reasonable adjustments for differences from the subject. The subject's assessment reflects a market value of \$24,074 or \$17.44 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.



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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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert G. Stauder  
7230 Brickyard Rd.  
Mascoutah, IL 62258

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220