



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

APPELLANT: Robert Stauder
DOCKET NO.: 24-03209.001-R-1
PARCEL NO.: 18-33.0-219-003

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: \$2,784
IMPR.: \$2,883
TOTAL: \$5,667

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-story dwelling¹ of frame exterior construction with 812 square feet of living area. The dwelling was constructed in 1897 and is approximately 127 years old. Features of the home include a crawl space foundation and central air conditioning. The property has a 7,260 square foot site and is located in New Athens, New Athens Township, St. Clair County.

¹ The appellant's appraiser reported the subject is a 1.5-story home but the second floor has no finished living area. The appraiser reported only the first floor area as the subject's dwelling size of 812 square feet of living area. The board of review presented the subject's property record card which describes a 1-story home with partially finished attic area and a dwelling size of 870 square feet of living area. The Board finds the subject is a 1-story home based on both parties' submissions. The Board further finds the best evidence of dwelling size is found in the appellant's appraisal which contains a recent sketch with measurements of the subject home based on the appraiser's inspection on November 19, 2024.

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 \$17,000 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.

The appraiser reported the subject home is not habitable and has no utilities. The appraiser noted several items needing repair or updates, such as the roof, soffit/fascia, gutters, foundation, doors, windows, bathroom, kitchen, plumbing, and electrical.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.33 of a mile to 8.45 miles from the subject. The appraiser selected two sales more than one mile from the subject due to a lack of recent sales in the area and stated they are located in a similar older market area. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features. 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 to arrive at adjusted prices from \$8,620 to \$17,150. The appraiser concluded a value for the subject of \$17,000 as of November 19, 2024.

The appellant also disclosed the subject sold on December 8, 2010 for a price of \$15,500. 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 \$9,810. The subject's assessment reflects a market value of \$29,433 or \$36.25 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 presented property record cards and Real Estate Transfer Declaration for three comparable sales that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the three comparable sales submitted by the board of review is given no weight.

² 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, design, location, and/or condition. The Real Estate Transfer Declaration for appraisal sale #2 indicates it was a Bank REO sale and for appraisal sale #3 indicates 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 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 appellant's appraisal and evidence of a 2010 sale of the subject. 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 finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that sold proximate in time to the assessment date and are relatively similar to the subject in features. The Board finds the appraiser made reasonable adjustments to the comparables for differences from the subject. The subject's assessment reflects a market value of \$29,433 or \$36.25 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 \$17,000 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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