



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

APPELLANT: Robert G. Stauder
DOCKET NO.: 24-03210.001-R-1
PARCEL NO.: 02-35.0-417-009

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: \$3,874
IMPR.: \$1,126
TOTAL: \$5,000

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 1,056 square feet of living area. The dwelling was constructed in 1917 and is approximately 107 years old. Features of the home include a basement. The property has a 7,172 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 \$15,000 as of January 1, 2023. The appraisal was prepared by Thomas Haida, a certified residential real estate appraiser, to establish market value as of January 1, 2023.

The appraiser reported the subject is not habitable and has no occupancy permit. The appraisal includes a list of needed repairs and maintenance, including floor coverings, windows, electrical, plumbing, roof, downspouts and gutters.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.31 of a mile to 2.71 miles from the subject due to limited recent sales within one mile of the subject. The parcels range in size from 6,970 to 35,719 square feet of land area and are improved with 1-story or 1.5-story homes ranging in size from 723 to 1,292 square feet of living area. The dwellings range in age from 74 to 116 years old. Each comparable has a basement and one comparable has a 1-car garage. The comparables sold from January to November 2022 for prices ranging from \$12,500 to \$23,500 or from \$17.29 to \$24.13 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject, such as location, site size, view, room count, dwelling size, basement size, garage amenity, and other improvements, to arrive at adjusted prices from \$11,427 to \$20,000. The appraiser concluded a value for the subject of \$15,000 as of January 1, 2023.

The appellant reported the subject sold in November 2012 for a price of \$5,000. 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 assessment for the subject of \$25,708. The subject's assessment reflects a market value of \$77,132 or \$73.04 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ 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 6,534 to 10,018 square feet of land area and are improved with 1-story homes ranging in size from 988 to 1,136 square feet of living area. The homes were built from 1922 to 1958 and are reported to be in better condition than the subject. Each home has a basement, one with finished area. Three homes have central air conditioning, and two comparables have a 288 or a 432 square foot garage. The comparables sold from December 2022 to June 2024 for prices ranging from \$90,000 to \$115,000 or from \$88.20 to \$101.23 per square foot of living area, including land.

The subject's property record card does not disclose any permits were issued for the subject. With respect to the appraisal sales, the board of review contended appraisal sale #1 included two parcels (for a total site of 0.82 of an acre as shown in the Real Estate Transfer Declaration), has a discounted assessment due to rehab, and differs from the subject in exterior construction and other features. The board of review contended appraisal sale #2 differs in exterior construction and is located in a different township than the subject. The board of review argued appraisal sale #3 included three parcels (for a total site of 1.40 acres as shown in the Real Estate Transfer Declaration), has a discounted assessment due to condition, and differs in design and exterior construction.

Based on this evidence, the board of review requested the subject's assessment be sustained.

¹ 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.

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 2012 sale of the subject and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gave little weight to the subject's 2012 sale as this sale occurred more than ten years before the January 1, 2024 assessment date. The Board gives less weight to the board of review's comparables, which differ from the subject in condition, age, and/or features.

The Board finds the best evidence of market value to be the appellant's appraisal. The Board finds the appraiser selected comparables that are more similar to the subject in condition and features. The subject's assessment reflects a market value of \$77,132 or \$73.04 per square foot of living area, including land, which falls above the appraised value conclusion. Based on this record, 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



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:

March 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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