



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

APPELLANT: Robert G Stauder  
DOCKET NO.: 24-03211.001-R-1  
PARCEL NO.: 08-27.0-120-004

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:** \$2,784  
**IMPR.:** \$3,109  
**TOTAL:** \$5,893

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 brick and frame exterior construction with 1,295 square feet of living area.<sup>1</sup> The dwelling was constructed in 1891 and is approximately 133 years old. Features of the home include a partial basement, central air conditioning, and a 2-car garage. The property has an approximately 4,356 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 \$12,500 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.

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size and features is found in the appellant's appraisal where the appraiser inspected the interior and exterior and the appraisal includes photographs and a sketch with measurements.

The appraiser noted several items needing repairs or updates, including roof, foundation, doors and windows, bathroom and kitchen, and plumbing and electrical. The appraiser stated no recent repairs have been made and the subject is not habitable.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.36 of a mile from the subject. The parcels range in size from 6,534 to 7,900 square feet of land area and are improved with 1.5-story homes ranging in size from 1,118 to 1,350 square feet of living area. The dwellings are from 122 to 176 years old, with two reported to be in the same condition as the subject and one reported to be in better condition. Two homes have a basement. The comparables sold from January to April 2022 for prices ranging from \$5,000 to \$17,500 or from \$4.47 to \$12.96 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$9,385 to \$18,250. The appraiser did not make adjustments for foundation type. The appraiser concluded a value for the subject of \$12,500 as of January 1, 2023.

The appellant also reported the subject sold in July 2015 for a price of \$5,700. 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 \$19,043. The subject's assessment reflects a market value of \$57,135 or \$44.12 per square foot of living area, land included, based on a dwelling size of 1,295 square feet of living area, when using the statutory level of assessment of 33.33%.<sup>2</sup>

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 4,356 to 5,227 square feet of land area and are improved with 1.5-story homes ranging in size from 1,008 to 1,356 square feet of living area. The homes were built from 1837 to 1902. Each home has central air conditioning. Three homes each have a basement. The comparables sold from April 2023 to May 2024 for prices ranging from \$64,000 to \$117,500 or from \$62.68 to \$112.12 per square foot of living area, including land.

The board of review argued the appraisal sales are outside the subject's neighborhood and/or differ from the subject in design, exterior construction, age, condition, and/or garage amenity. The Real Estate Transfer Declaration for these sales indicate appraisal sale #1 was not advertised for sale and the property record cards describe 1-story homes and different dwelling sizes for appraisal sales #2 and #3 than were reported by the appraiser. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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.

### **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 2015 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 little weight to the 2015 sale of the subject and this sale occurred almost ten years before the January 1, 2024 assessment date. The Board gives less weight to the appraised value conclusion as the appraiser selected one comparable that was not advertised for sale as evidenced by its Real Estate Transfer Declaration, calling into equation whether this was an arm's length sale, and the appraiser reported different features of the comparables than those described in their property record cards, calling into question the adjustments to these comparables made by the appraiser. 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 data 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 the appraisal sale #1 was not advertised for sale suggesting this sale was not an arm's length transaction reflective of market value.

The Board finds the best evidence of market value to be the appraisal sales #2 and #3 and the board of review's comparables, which sold relatively proximate in time to the assessment date, and have varying degrees of similarity to the subject in design, dwelling size, age, condition, site size, location, and features. These comparables sold for prices ranging from \$12,000 to \$117,500 or from \$9.24 to \$112.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$57,135 or \$44.12 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. However, after considering appropriate adjustments to the best comparables for differences from the subject and considering the subject's condition as reported by the appellant's appraiser, 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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