



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

APPELLANT: Bob Stauder  
DOCKET NO.: 24-03212.001-R-1  
PARCEL NO.: 08-28.0-215-004

The parties of record before the Property Tax Appeal Board are Bob 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:** \$2,112  
**IMPR.:** \$1,888  
**TOTAL:** \$4,000

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 1.5-story dwelling of brick exterior construction with 1,284 square feet of living area.<sup>1</sup> The dwelling is approximately 155 years old. Features of the home include a partial basement. The property has an approximately 6,600 square foot site and is located in 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 \$10,000 as of January 1, 2023. The appraisal was prepared by Thomas Haida, a certified residential real estate appraiser, to estimate market value as of January 1, 2023.

---

<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a more detailed sketch with measurements than the subject's property record card presented by the board of review.

The appraiser reported the subject home needs repairs and maintenance and the subject home is not habitable.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.03 to 0.37 of a mile from the subject. The parcels range in size from 6,534 to 7,841 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 homes range in age from 122 to 176 years old. Two homes each have a basement. One comparable has a shed. 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 \$7,830 to \$13,250. The appraiser gave more weight to sales #1 and #2 as the appraiser stated they are in more similar condition to the subject. The appraiser concluded a value for the subject of \$10,000 as of January 1, 2023.

The appellant also reported the subject sold in November 2011 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 \$18,703. The subject's assessment reflects a market value of \$56,115 or \$43.70 per square foot of living area, land included, 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, one of which is on the same street as the subject. The parcels range in size from 6,534 to 14,375 square feet of land area and are improved with 1-story or 1.5-story homes ranging in size from 1,302 to 3,537 square feet of living area. The dwellings were built from 1867 to 1953. Each home has a basement. Three homes have central air conditioning and one comparable has a 462 square foot carport. The comparables sold from May 2022 to December 2023 for prices of \$72,000 and \$80,000 or from \$22.62 to \$59.52 per square foot of living area, including land.

The subject's property record card depicts a permit in 2009 for \$1,250, suggesting there have been no recent updates to the home. The board of review argued the appraisal sales differ from the subject in design, exterior construction, age, and/or condition and/or are located in a different neighborhood. The Real Estate Transfer Declaration for appraisal sale #1 indicates the property was not advertised for sale. Property record cards for these properties indicate appraisal sales #2 and #3 are 1-story homes and differ in other features than reported by the appraiser. Based on this evidence, the board of review requested the subject's assessment be sustained.

---

<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 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 gave little weight to the subject's 2011 sale as this sale occurred more than ten years before the January 1, 2024 assessment date. The Board gives less weight to the appraised value conclusion as the appraiser selected one appraisal sale 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. Moreover, the appraiser misdescribed the features of some appraisal sales, resulting in questionable adjustments for differences from the subject. 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 appraisal sale #1 which was not advertised for sale, suggesting it was not an arm's length sale 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 dwelling size, design, age, condition, location, site size, and features, although one comparable has central air conditioning unlike the subject. These comparables sold for prices ranging from \$12,000 to \$80,000 or from \$9.24 to \$59.52 square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$56,115 or \$43.70 per square foot of living area, including land, which is 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

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

APPELLANT

Bob Stauder  
7230 Brickyard Rd.  
Mascoutah, IL 62258

COUNTY

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