



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

APPELLANT: Robert Stauder
DOCKET NO.: 24-03213.001-R-1
PARCEL NO.: 08-21.0-405-032

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: \$1,355
IMPR.: \$2,015
TOTAL: \$3,370

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 dwelling¹ of frame exterior construction with 1,116 square feet of living area. The dwelling was constructed in 1900 and is approximately 124 years old. Features of the home include a basement. The property has an approximately 9,245 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 \$7,500 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.

¹ The Board finds the best evidence of the subject's design and dwelling size is found in the subject's property record card presented by the board of review, which is supported by the photographs of the subject home in the appraisal depicting a 1.5-story. The Board finds the appraiser erroneously reported the subject is a 2-story home and calculated the dwelling size of a 2-story home.

The appraiser recommended that the property be torn down. The appraiser stated the subject home has had an addition and was constructed with average materials and workmanship for the area, however, the appraiser reported the subject home has various deficiencies, which were listed in the report, which render the home uninhabitable.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.08 to 0.49 of a mile from the subject. The comparables have 6,098 or 7,841 square foot sites that are improved with 1-story or 1.5-story homes ranging in size from 864 to 1,020 square feet of living area. The homes range in age from 106 to 185 years old. One home has central air conditioning and one comparable has a 1-car garage. The comparables sold from April to November 2022 for prices ranging from \$3,000 to \$10,500 or from \$3.04 to \$12.15 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$5,040 to \$10,150. The appraiser gave more weight to sales #1 and #3 as the appraiser stated they are in more similar condition to the subject and also should be torn down. The appraiser concluded a value for the subject of \$7,500 as of January 1, 2023.

The appellant reported the subject sold in December 2014 for a price of \$5,500. 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 \$12,309. The subject's assessment reflects a market value of \$36,931 or \$33.09 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 submitted information on three comparable sales located within the same assessment neighborhood code as the subject or three blocks away. The comparables have 3,920 or 5,663 square foot sites that are improved with 1.5-story homes ranging in size from 1,092 to 2,100 square feet of living area. The dwellings were built in 1900 or 1928 and are reported to be in the same condition as the subject. One home has a basement and two homes have central air conditioning. The comparables sold from May 2023 to December 2024 for prices ranging from \$50,000 to \$65,500 or from \$31.19 to \$52.97 per square foot of living area, including land.

The board of review reported the subject has a 43% discount for its condition and no permits were reported on the subject's property record card. The board of review contended the appraisal sales differ from the subject in design and/or condition. The property record card for appraisal sale #1 depicts a 1-story home in fair condition. The property record card for appraisal sale #2 depicts a 1-story home in average condition. The property record card for appraisal sale #3 depicts a 1-story home in fair condition, which the board of review noting this property has a

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.

63% discounted assessment for nuisance value. The Real Estate Transfer Declaration for appraisal sale #2 indicates the property was not advertised for sale. A second Real Estate Transfer Declaration for this property indicates it sold again in January 2024 for a price of \$113,250 and was advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 2014 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 2014 sale as this sale occurred almost ten years before the January 1, 2024 assessment date. The Board gives less weight to the appraised value conclusion which relies on one sale that was not advertised for a sale and this property sold again in January 2024 at a much higher price. The appraiser also reported details for the appraisal sales that differ from their property record cards, calling into question the 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 six comparable sales for the Board's consideration. The Board gives less weight to the appraisal sale #2, which was not advertised for sale and may not be reflective of market value.

The Board finds the best evidence of market value to be the appraisal sales #1 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, location, site size, condition and features. These comparables sold for prices ranging from \$3,000 to \$65,500 or from \$3.04 to \$52.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$36,931 or \$33.09 per square foot of living area, including land, which is within the range established by the best comparables in this 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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