



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03286.001-R-1
PARCEL NO.: 08-22.0-414-006

The parties of record before the Property Tax Appeal Board are Kelleen Stokes, 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 **No Change** 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: \$4,196
IMPR.: \$29,305
TOTAL: \$33,501

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 frame exterior construction with 1,752 square feet of living area.¹ The dwelling was constructed in 1885, is approximately 139 years old, and has a reported effective age of 2000. Features of the home include a crawl space foundation, central air conditioning, and a fireplace. The property has a 7,080 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 \$86,000

¹ The Board finds the best evidence of dwelling size is found in the subject's property record card with a sketch and measurements of the subject home presented by the board of review, whereas the appellant's appraisers reported a different dwelling size that was not supported by any measurements in the report. The Board also finds the best evidence of the subject's site size is found in the board of review's evidence, where the appraisers reported a different site size without support.

as of April 15, 2025. The appraisal was prepared by Charles A. Kukorola and Jason Leonard, certified general real estate appraisers, to estimate market value as of April 15, 2025 using the sales comparison approach. The appraisers conducted an exterior only inspection of the property. The appraisers reported the subject is occupied by a tenant but did not develop the income approach in the report.

Under the sales comparison approach, the appraisers selected three comparable sales located from 0.18 of a mile to 1.17 miles from the subject. The parcels range in size from 5,227 to 13,939 square feet of land area and are improved with ranch, bungalow, or traditional style homes ranging in size from 1,400 to 1,712 square feet of living area. The dwellings range in age from 88 to 147 years old. Each home has a basement and central air conditioning. One home has a fireplace, one comparable has a 1-car garage, and one home has a 1-car carport. The comparables sold from July to December 2024 for prices ranging from \$85,000 to \$100,000 or from \$50.82 to \$71.43 per square foot of living area, including land. The appraisers adjusted each comparable for sale or financing concessions and then adjusted the comparables for differences from the subject in site size, dwelling size, foundation type, garage/carport amenity, fireplace amenity,² and other improvements, to arrive at adjusted prices from \$77,150 to \$97,950. Based on this analysis, the appraisers concluded a value for the subject of \$86,000 as of April 15, 2025.

The appellant submitted a final decision of the board of review disclosing the total equalized assessment for the subject of \$33,501. The subject's assessment reflects a market value of \$100,513 or \$57.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

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 \$32,838 prior to equalization. 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 5,257 to 7,770 square feet of land area and are improved with 1.5-story homes ranging in size from 1,236 to 1,753 square feet of living area. The dwellings were built from 1861 to 1917 and have reported effective ages of 1995 or 2000. Each home has central air conditioning. Two homes have a basement, one of which has finished area, and two homes have a crawl space foundation. One home has a fireplace. The comparables sold from October 2023 to January 2025 for prices ranging from \$48,000 to \$146,000 or from \$32.26 to \$83.29 per square foot of living area, including land.

² Although the appraisers reported the subject has a fireplace in the descriptive data, in the adjustment grid, the appraisers reported no fireplace for the subject and adjusted the one comparable that has a fireplace, which the Board finds to be inconsistent with the descriptive data presented by the appraisers.

³ 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 presented information on the appraisal sales, noting that appraisal sales #1 and #2 are located in a different neighborhood, differ from the subject in design, and are unqualified sales. The property record cards for appraisal sales #1 and #2 indicate reported effective ages of 2000 and 1995, respectively. The board of review did not provide further explanation or documentation of these sales. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appraisal sales are similar to the subject in condition and dwelling size. The appellant contended without supporting evidence that the board of review's comparables have had upgrades.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraisers inconsistently reported the subject's fireplace amenity and made incorrect adjustments for fireplace amenity. The appraisers also reported different dwelling and site sizes without support, for which adjustments were made. Furthermore, the appraisers reported the subject property is tenant-occupied but did not develop an income approach despite the subject property being an income-producing property. 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. Although the appellant argued the board of review's comparables have been updated unlike the subject, this argument was not supported by the evidence in the record as the board of review's comparables and appraisal sales #1 and #2 are reported to have effective ages of 1995 and 2000 compared to the subject's reported effective age of 2000.

The Board gives less weight to the appraisal sale #1, which is a 1-story home compared to the subject's 1.5-story home, and to the board of review's comparable #3, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #2, which sold for considerably less than the other sales in this record, suggesting this sale is an outlier.

The Board finds the best evidence of market value to be the appraisal sales #2 and #3 and the board of review's comparables #1 and #4, which sold proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, and some features, although three comparables have a basement unlike the subject, and three comparables lack a

fireplace that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These comparables sold for prices ranging from \$85,000 to \$146,000 or from \$50.82 to \$83.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,513 or \$57.37 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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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