



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03287.001-R-1
PARCEL NO.: 08-27.0-408-010

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 **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: \$4,050
IMPR.: \$29,219
TOTAL: \$33,269

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 one-story ranch-style dwelling of frame exterior construction with 1,700 square feet of living area. The dwelling was constructed in 1972 and is approximately 52 years old. Features include a crawl-space foundation, central air conditioning, and a fireplace. The property has an approximately 6,534 square foot site¹ 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 exterior only appraisal prepared by Jason Leonard and supervised by Charles A. Kukorola estimating the subject property had a market value of \$98,000 as of April 15, 2025.

¹ The appellant's appraiser reported a lot size of 8,276 square feet without documentary support. The board of review submitted a copy of the property record card depicting a lot size of 6,534 square feet.

Leonard analyzed three comparable sales, located in Belleville and from 1.19 to 2.48-miles from the subject. The parcels range in size from 8,276 to 15,246 square feet of land area and are each improved with a “ranch” dwelling of vinyl or brick and vinyl exterior construction. The homes range in age from 68 to 88 years old. The dwellings range in size from 1,400 to 1,736 square feet of living area. Comparable #2 has a basement and two comparables each have crawl-space foundations. Features also include central air conditioning. Comparable #1 has a fireplace and comparables #1 and #3 have a one-car carport and a one-car garage, respectively. The comparables sold in July and August 2024 for prices ranging from \$86,000 to \$100,000 or from \$49.54 to \$71.43 per square foot of living area, including land.

After adjusting comparable #2 for financing concessions and the appraiser adjusted the comparables for differences from the subject for characteristics such as site size, condition, dwelling size, foundation type, fireplace count, and/or garage/carport feature when compared to the subject. Through this process, the appraiser opined adjusted sales prices for the comparables ranging from \$86,020 to \$105,340, including land, arriving at an opinion of market value for the subject of \$98,000.

Based on this evidence, the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total equalized assessment for the subject of \$41,340. The subject's assessment reflects a market value of \$124,032 or \$72.96 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The board of review asserted the appraiser utilized sales outside of the neighborhood code. In contrast, the board of review found sales within the neighborhood code that sold for a higher price per square foot.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject’s neighborhood and within 3 blocks of the subject. The parcels range in size from 6,970 to 10,019 square feet of land area which are each improved with one-story dwellings of frame exterior construction. The dwellings are either 48 or 52 years old and range in size from 924 to 1,452 square feet of living area. Each comparable has central air conditioning and two comparables each have garages. The comparables sold from January 2022 to July 2024 for prices ranging from \$107,000 to \$170,000 or from \$73.69 to \$123.55 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant asserted the appraiser used comparable properties in similar condition and size to the subject. Without documentation in support, the appellant summarily contended that the board of review comparable properties “have had major upgrades done to them in order to get top selling price.”

² Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the 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 of the subject property with an opinion of value as of April 15, 2025 and the board of review submitted four suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables #3 and #4, as these properties sold in 2022, dates more remote in time to the lien date at issue herein and then other available sales that sold more proximate to the lien date of January 1, 2024. In addition, the Board has given reduced weight to each of the board of review suggested comparables which are from approximately 14% to 45% smaller than the subject dwelling containing 1,700 square feet of living area.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which depicts comparable sales that each occurred in 2024 and present properties with varying degrees of similarity to the subject in design, dwelling size, foundation type and some other features. The subject's assessment reflects a market value of \$124,032 or \$72.96 per square foot of living area, including land, which is above the appraised value conclusion of \$98,000 or \$57.65 per square foot of living area, including land.

On this record, the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: _____

December 23, 2025



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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