



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03288.001-R-1
PARCEL NO.: 08-27.0-408-009

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: \$4,043
IMPR.: \$22,624
TOTAL: \$26,667

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 980 square feet of living area. The dwelling was constructed in 1972 and is approximately 52 years old. Features include a crawl-space foundation, and central air conditioning. 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 \$80,000 as of April 15, 2025. Leonard analyzed three comparable sales, located in Belleville and from .33 to .45 of a mile from the subject. The parcels contain either 5,663 or 6,970 square feet of land area and are

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.

each improved with a “ranch” dwelling of “average” construction. The homes range in age from 72 to 75 years old. The dwellings contain either 768 or 1,224 square feet of living area. Each comparable has a concrete slab foundation. Features also include central air conditioning. Comparables #1 and #3 have a carport and a one-car garage, respectively. The comparables sold from June 2024 to March 2025 for prices ranging from \$72,500 to \$89,000 or from \$72.71 to \$100.26 per square foot of living area, including land.

The appraiser adjusted comparable #2 for financing concessions and then adjusted the comparables for differences from the subject in characteristics such as dwelling size and/or garage/carport feature when compared to the subject. Through this process, the appraiser opined adjusted sales prices for the comparables ranging from \$77,860 to \$82,180, including land. 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 \$30,580. The subject's assessment reflects a market value of \$91,749 or \$93.62 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, all of which were outside of the subject’s neighborhood code which were of a grade D. In contrast, the subject is a grade C and the board of review found sales within the neighborhood code.

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 8 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 42 to 52 years old and range in size from 924 to 1,376 square feet of living area. Each comparable has central air conditioning and two comparables each have garages. The comparables sold from August 2022 to July 2024 for prices ranging from \$105,000 to \$170,000 or from \$107.14 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. The appellant further asserts that the subject property should be a grade D as “a great deal of work needs to be done” either in preparation for sale or to pass local inspections.

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

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.

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 board of review comparable #1 which is approximately 40% larger than the subject dwelling containing 980 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 2025 along with properties with varying degrees of similarity to the subject in design, dwelling size, foundation type and some other features. The Board has also given some consideration to board of review sale #2 which has some similarities to the subject, but includes a garage which is not a feature of the subject, suggesting downward adjustments would be necessary to make this property more equivalent to the subject.

The subject's assessment reflects a market value of \$91,749 or \$93.62 per square foot of living area, including land, which is below board of review comparable sales #2 and above the appraised value conclusion of \$80,000 or \$81.63 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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