



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

APPELLANT: Kelleen Stokes  
DOCKET NO.: 24-03290.001-R-1  
PARCEL NO.: 08-23.0-200-020

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:** \$8,884  
**IMPR.:** \$38,150  
**TOTAL:** \$47,034

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-story, ranch style dwelling of frame exterior construction with 1,790 square feet of living area. The dwelling was constructed in 1956 and is approximately 68 years old. Features of the home include a crawl space foundation, central air conditioning, two baths, one fireplace and a 208 square foot 1-car garage. The property has approximately a 13,504 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 \$105,000 as of April 15, 2025. The appraisal was prepared by Jason Leonard, Associate Real Estate Trainee Appraiser and Supervisory Appraiser, Charles A. Kukorola, Certified General Real Estate Appraiser. The property rights appraised were fee simple. The purpose of the appraisal was to estimate the market value of the subject for non-lender use. An exterior-only inspection of

the subject property was made by just the trainee appraiser, Jason Leonard. The appraisers described the subject to be in average condition and appears to be moderately maintained. The appraisers further disclosed this was a drive-by appraisal and there was no functional or external depreciation noted.

In estimating the market value of the subject property, the appraisers developed the sale comparison approach to value. Under the sales comparison approach, the appraisers provided three comparable sales located .36 of a mile to 3.11 miles from the subject. The comparables have sites ranging in size from 8,276 to 15,246 square feet of land area and are improved with ranch style homes of vinyl or brick and vinyl exterior construction ranging in size from 1,400 to 1,736 square feet of living area. The dwellings are 68 to 88 years old. One home has a basement and two homes have crawl space foundations. Each home has central air conditioning and 1 to 2 baths. One home has a fireplace and two comparables each have a 1-car garage. The comparables sold in July or 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. The appraisers adjusted the comparables for differences from the subject to arrive at adjusted prices from \$95,720 to \$112,040. The appraisers concluded a market value for the subject of \$105,000 as of April 15, 2025.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$33,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,043. The subject's assessment reflects a market value of \$141,116 or \$78.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code as the subject. The comparables have sites ranging in size from 8,276 to 16,553 square and are improved with 1-story homes of frame or frame and masonry exterior construction ranging in size from 880 to 1,652 square feet of living area. The dwellings were constructed from 1925 to 1980. Two homes have basements., and two homes have crawl space foundations. Each home has central air conditioning and one or two baths, three comparables each have one fireplace and two comparables each have a 330 or 672 square foot garage. The comparables sold from June 2022 to June 2024 for prices ranging from \$93,000 to \$197,000 or from \$69.70 to \$119.25 per square foot of living area, including land. Based on this evidence the board of review requests confirmation of the subject's assessment.

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<sup>1</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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal with an effective date of valuation of April 15, 2025, and the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the appellant's appraisal which has a valuation date approximately 16 months after the January 1, 2024 assessment date and therefore, is less probative of the subject's market value as of that date. However, the Board will look at the raw sales.

The Board gives less weight to appraisal comparable #3 which is located over 3 miles from the subject property and to appraisal comparable #2 which is a considerably older dwelling than the subject. The Board also gives less weight to board of review comparable #1 which has a significantly smaller dwelling size and to board of review comparable #4 which is a considerably newer dwelling when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparable sale #1 along with board of review comparable sales #2 and #3 which overall are more similar to the subject in location, age, dwelling size and some features. These comparables sold for prices ranging from \$86,000 to \$168,900 or from \$49.54 to \$112.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$141,116 or \$78.84 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering 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



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:

April 21, 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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