



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03292.001-R-1
PARCEL NO.: 08-22.0-102-064

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: \$3,402
IMPR.: \$30,098
TOTAL: \$33,500

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 and vinyl exterior construction with 1,536 square feet of living area.¹ The dwelling was constructed in 1900 and is approximately 124 years old. Features of the home include a basement and central air conditioning. The property has a 6,926 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 \$95,000 as of April 15, 2025. The appraisal was prepared by Jason Leonard, Associate Real Estate Trainee Appraiser and supervisor Charles A. Kukorola, a Certified General Real Estate

¹ The parties differ as to the subject's site size and fireplace count. The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

Appraiser. The intended use of the appraisal was to develop the market value of the subject property for non-lender use.

The plat map included in the appraisal depicts the subject has approximate site dimensions measuring 50'x140' or approximately 7,000 square feet of land area and not the 31,363 square foot site reported on page 2 of the appraisal report. The appraisal purports the subject has two fireplaces on page 1 and then on page 2 reports no fireplace amenity.

In estimating the market value of the subject property, the appraisers conducted an exterior-only inspection of the subject and developed the sales comparison approach to value. The appraisers selected three comparable sales located from 0.68 of a mile to 1.11 miles from the subject property. The comparables have sites ranging in size from 5,227 to 13,939 square feet of land area and are improved with a ranch, traditional or bungalow style dwellings of frame or vinyl exterior construction ranging in size from 1,400 to 1,712 square feet of living area. The homes range in age from 88 to 147 years old. Each comparable is reported to have a basement and central air conditioning. One comparable has a 1-car carport and one comparable has a 1-car garage. One property has a fireplace and a chainlink fence. 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, land included.

After adjusting the comparables for sales or financing concessions, the appraiser adjusted the comparables for differences with the subject in site size, dwelling size, garage/carport, fireplace and fence amenity arriving at adjusted sale prices of the comparables ranging from \$85,100 to \$105,900 and an opinion of market value for the subject of \$95,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,136. The subject's assessment reflects a market value of \$105,419 or \$68.63 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The board of review included comments on the property record cards of the appraisal comparables which critiqued the appraisal comparables contending these properties are not good comparables due to differences from the subject in location, age and/or design. The board of review submitted the PTAX-203 Real Estate Transfer Declarations associated with appraisal comparable #1 which disclosed the sale to be a Real Estate Owned (REO) transaction.

In support of its contention of the correct assessment the board of review submitted a grid analysis, property record cards, photographs and PTAX-203 Real Estate Transfer Declarations with information on four comparables located in the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 7,013 to 13,504 square feet of

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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

land area and are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 1,262 to 1,840 square feet of living area. The homes were built from 1877 to 1920. Three comparables have a basement and one comparable has a crawl space foundation. Each dwelling has central air conditioning. Three homes each have one fireplace and two comparables have a 651 or 756 square foot garage. The comparables sold from May 2022 to October 2024 for prices ranging from \$100,500 to \$145,500 or from \$66.79 to \$102.14 per square foot of living area, land included.

The property record cards for the board of review comparables disclosed their comparables to have average condition ratings when compared to the subject's fair condition rating. The board of review also submitted the property record cards for the appraisal comparables which disclosed these properties were assigned either a fair or average condition rating from the board of review. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 board of review submitted four comparable sales for the Board's consideration.

The Board finds the appraisers used an incorrect site size of 31,363 square feet for the subject, as compared to the site size depicted in the plat map and a site size reported by the board of review of 6,926 square feet, and adjusted the comparables based on this erroneous property details. As a result, the Board finds the appraisers' opinion of value lacks credibility or reliability and gives the appraisers' opinion of value little weight. Instead, the Board shall consider the raw appraisal sales.

The Board gives less weight to appraisal comparables #1 and #2 which are less similar to the subject in site size and/or design. The Board also gives less weight to board of review comparables #2, #3 and #4 which are less similar to the subject foundation type, site size and/or sold in 2022, less proximate to the January 1, 2024 assessment date.

The Board finds the best evidence of market value to be appraisal comparable #3 and board of review comparable #1 which are more similar to the subject in location, design, dwelling size and foundation type. However, these properties present varying degrees of similarity to the subject in age, site size and garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in July and September 2024 for prices of \$85,000 and \$100,500 or \$58.62 and \$67.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,419 or \$68.63 per square foot of living area, including land, which falls above the two best comparable sales in the

record. After considering adjustments to the comparables for differences with the subject, 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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