



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03293.001-R-1
PARCEL NO.: 08-26.0-112-044

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: \$6,724
IMPR.: \$25,026
TOTAL: \$31,750

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 vinyl exterior construction with 1,182 square feet of living area.¹ The dwelling was constructed in 1908 and is approximately 116 years old. Features of the home include a basement, central air conditioning and a 330 square foot carport. The property has an 11,857 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 \$83,000 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 dwelling size, site size and presence of a fireplace. 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 a parcel with a different parcel identification number than the subject property. With respect to the subject's fireplace amenity, the appraisers report the subject has a fireplace on page 2 of the report, however, no fireplace is reported for the subject on page 1 of the appraisal. Additionally, the appraisers conducted an exterior-only inspection of the subject property; no fireplace is disclosed in Section III-Description of Property of the appeal petition; and no fireplace is disclosed in the subject's property record card. The appraisers also describe the subject property to have a vinyl fence on pages 1 and 2 of their report. The appraisers include one exterior photograph of the subject while the board of review submitted ten exterior photographs of the subject, none of which depict a fence to be present.

In estimating the market value of the subject property, the appraisers conducted an exterior only inspection of the subject property and developed the sales comparison approach to value. The appraisers selected three comparable sales located from 0.51 of a mile to 1.79 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 dwelling 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 has a basement and central air conditioning. One comparable has a 1-car carport and one comparable has a 1-car garage. One home has a fireplace, and one property has 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, basement square footage, garage/carport, fireplace and fence arriving at adjusted sale prices of the comparables ranging from \$75,200 to \$92,000 and an opinion of market value for the subject of \$83,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$28,333 which equates to a market value of \$85,008 or \$71.92 per square foot of living area, land included 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 \$31,750. The subject's assessment reflects a market value of \$95,260 or \$80.59 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 appraisal

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.

comparables #1 and #2 which disclosed appraisal comparable #1 to be a Real Estate Owned or REO sale while appraisal comparable #2 sold in March 2024 as an REO sale.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 7,405 to 11,761 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,133 to 1,380 square feet of living area. The homes were built from 1887 to 1943. Three comparables have a basement and one comparable has a crawl space foundation. Each dwelling has central air conditioning. Two homes each have one fireplace and two comparables have a 240 or 720 square foot garage. The comparables sold from January 2023 to July 2024 for prices ranging from \$140,000 to \$192,000 or from \$119.05 to \$139.13 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not 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, included a plat map for a property which was not the subject, had a dwelling size which was different from the board of review without explanation and included a fireplace and fence amenities for the subject property which was not supported by other evidence in the record and made adjustments based on these erroneous property details. Furthermore, the appraisers adjusted comparable #2 for a "1Crprt," when the subject also has this same amenity, without any additional explanation. As a result of the errors in property characteristics for the subject property and associated adjustments, the Board finds the appraisers' opinion of value lacks credibility or reliability and gives the appraisers' opinion of value little weight.

The Board also gives less weight to board of review comparables #1 and #4 which are less similar to the subject in age and/or foundation type than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are most similar to the subject in location, age, design, dwelling size and foundation type. However, one of these properties has a smaller site size and both lack any garage/carport amenity, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold in April and July 2024 for prices of \$140,000 and \$153,000 or \$119.53 and \$123.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$95,260 or \$80.59 per square foot of living area, including

land, which falls below 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 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:

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

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