



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03296.001-R-1
PARCEL NO.: 08-27.0-405-012

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: \$4,404
IMPR.: \$31,169
TOTAL: \$35,573

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 dwelling of vinyl exterior construction with 1,188 square feet of living area. The dwelling was constructed in 1971 and is approximately 53 years old. Features of the home include a crawl space foundation, central air conditioning, a 242 square foot garage and a wood fence. The property has an approximately 7,200¹ 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 \$90,000 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 appellant's appraisal contains a plat map of the subject site depicting site measurements of 60'x120' for a total of 7,200 square feet of land area. This contrasts to the appraisal which depicts a site size of 7,405 square feet while the board of review depicts the subject has an 8,250 square foot site.

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

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 appraiser selected three comparable sales located within 0.28 of a mile from the subject property. The comparables have sites with 6,970 and 8,712 square feet of land area and are improved with 1-story ranch style dwellings of vinyl exterior construction that range in size from 768 to 1,224 square feet of living area. The homes are 72 or 74 years old. Each comparable has a concrete slab foundation and central air conditioning. Two properties have a 1-car carport and one comparable has a 1-car garage. One property has a wood fence. The comparables sold in November 2024 and March 2025 for prices of \$72,500 or \$89,000 or from \$72.71 to \$94.40 per square foot of living area, land included.

The appraisers adjusted the comparables for differences with the subject in dwelling size, garage amenity and wood fence arriving at adjusted sale prices of the comparables ranging from \$86,600 to \$95,920 and an opinion of market value for the subject of \$90,000. 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 \$71.56 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." The appellant submitted a copy of the Notice of Final Decision disclosing the total assessment for the subject of \$35,573. The subject's assessment reflects a market value of \$106,730 or \$89.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The board of review, through comments included on the property record cards for the appraisal comparables, critiqued the appraisal comparables contending each of the properties are located outside of the subject's neighborhood and are 18 or 20 years older in age than the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,098 to 10,019 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 980 to 1,376 square feet of living area. The homes were built from 1972 to 1981. Each comparable has a crawl space or concrete slab foundation. Three homes have central air conditioning, one dwelling has a fireplace and two properties have a 320 or 432 square foot garage. The comparables sold from April 2022 to July 2024 for prices ranging from \$117,000 to \$170,000 or from \$109.19 to \$123.55 per square foot of living area, land included.

The board of review also submitted the property record cards for each of the appraisal comparables. The property record card for appraisal comparable #1 depicts this dwelling has

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.

864 square feet of living area with a 12'x24' carport and a 14'x20' garage, which differs from property details contained in the appraisers' grid. 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 the board of review submitted four comparable sales for the Board's consideration.

The Board finds the three comparables selected by the appraisers are 18 or 20 years older than the subject when sales of homes closer in age to the subject were available but not used by the appraisers. Furthermore, information disclosed in the property record card for appraisal comparable #1 depicts a different dwelling size and a garage which differs from information in the appraisers' grid, calling into question adjustments made to this property. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal.

The Board gives less weight to board of review comparable #2 which appears to be an outlier, based on its sale price, relative to other properties in the record. The Board also gives less weight to board of review comparable #3 which sold in 2022, less proximate in time to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #4 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design and some features. These two comparables sold in September 2023 and June 2024 for prices of \$119,900 and \$145,000 or \$109.19 and \$122.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,730 or \$89.84 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

AGENCY

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