



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

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03297.001-R-1
PARCEL NO.: 08-27.0-402-010

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: \$5,024
IMPR.: \$26,547
TOTAL: \$31,571

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 siding exterior construction with 980 square feet of living area. The dwelling was constructed in 1971. Features of the home include a crawl space foundation and central air conditioning. The property has an 8,431 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 and an appraisal estimating the subject property had a market value of \$45,000 as of January 11, 2018. The appraisal was prepared by Kenworth Johnston, a certified real estate appraiser, for a refinance transaction.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.51 of a mile from the subject. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features and sold in January and October 2017

for prices ranging from \$40,000 to \$50,000 or from \$40.82 to \$59.24 per square foot of living area, including land. The appraiser adjusted the sales for differences from the subject to arrive at adjusted sale prices and estimate a market value for the subject.

The appellant also submitted an appraisal for a different property in Belleville estimating this property had a market value of \$93,000 as of April 15, 2025.

The appellant submitted a copy of a final decision of the board of review disclosing the total assessment for the subject of \$31,571, which would reflect a market value of \$94,722 or \$96.66 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$26,667 which would reflect a market value of \$80,009 or \$81.64 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on October 16, 2025.

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 two appraisals, one appraisal estimating a value for the subject as of January 11, 2018 and one appraisal of a different property. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board gave no weight to the appraisal of a different property that is not the subject property. With regard to the other appraisal submitted by the appellant, the Board finds this appraisal states a value conclusion as of January 11, 2018, approximately 6 years prior to the January 1, 2024 assessment date at issue in this appeal. Moreover, the appraisal relies on sales that occurred in 2017, even more remote in time from the assessment date. The Board finds this appraised value conclusion and these sales are unlikely to be indicative of the subject's market value as of the assessment date. Based on this limited record, 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:

May 19, 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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