FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kelleen Stokes
DOCKET NO.: 24-03298.001-R-1
PARCEL NO.: 08-15.0-415-016

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:	$4,075
IMPR.:	$32,471
TOTAL:	$36,546

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 2-story dwelling of frame exterior construction with 1,616 square feet of living area. The dwelling was constructed in 1942 and is 82 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,098 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 exterior-only "drive-by" appraisal estimating the subject property had a market value of $93,000 as of April 15, 2025. The appraisal was prepared by Jason Leonard and Charles Kukorola.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining three comparable sales located from .78 of a mile to

1.63 miles from the subject. The comparables are improved with ranch, traditional, or bungalow-style dwellings of frame exterior construction ranging in size from 1,400 to 1,712 square feet of living area. The dwellings range from 88 to 147 years old. Each comparable has a basement and central air conditioning. One comparable has a fireplace, one comparable has a carport, and one comparable has a 1-car garage. The parcels range in size from 5,227 to 13,939 square feet of land area. The sales occurred 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, including land. Adjustments were made to each of the comparables for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for site size, dwelling size, and other features to arrive at adjusted prices ranging from $87,100 to $100,900. Based on this data, the appraisers arrived at a market value of $93,000 or $57.55 per square foot of living area, including land, as of April 15, 2024. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,546. The subject's assessment reflects a market value of $109,649 or $67.85 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within two blocks of the subject, two of which are within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story dwellings of frame or brick and frame exterior construction ranging in size from 1,056 to 1,548 square feet of living area. The comparables each have a basement and central air conditioning. Two comparables each have a detached garage. The comparable sites contain either 6,098 or 6,534 square feet of land area. The comparables sold from April 2022 to October 2024 for prices ranging from $124,900 to $160,000 or from $96.90 to $151.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the comparables presented by the board of review were superior to the subject in condition and that the subject would require $18,300 worth of renovations to get the house "up to code and in a sellable condition."

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 three comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant, which has an effective date of April 15, 2025, 16 months after the January 1, 2024 assessment date at issue in this appeal. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to the appraisal sales #2 and #3, which are located more than one mile from the subject. The Board also gives less weight to the board of review's comparable #3, which sold less proximate to the assessment date at issue. The Board finds the parties' remaining comparables are similar to the subject in location and have varying degrees of similarity to the subject in age, dwelling size, site size, and features suggesting adjustments would be necessary to make the comparables more equivalent to the subject. These comparables sold from July to October 2024 for prices ranging from $100,000 to $160,000 or from $71.43 to $151.52 per square foot of living area, including land. The subject's assessment reflects a market value of $109,649 or $67.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall and below the comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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:

C E R T I F I C A T I O N

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: July 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

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