



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

APPELLANT: Donn C. and Joni L. Schaefer  
DOCKET NO.: 22-02858.001-R-1  
PARCEL NO.: 07-13.0-202-035

The parties of record before the Property Tax Appeal Board are Donn C. and Joni L. Schaefer, the appellants; 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:** \$7,929  
**IMPR.:** \$24,384  
**TOTAL:** \$32,313

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2022 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 siding exterior construction with 1,830 square feet of living area.<sup>1</sup> The dwelling was constructed in 1951, is approximately 70 years old, and has an effective age of 1985.<sup>2</sup> Features of the home include a walkout basement with 109 square feet of finished area, central air conditioning, a fireplace, and a 2-car garage.<sup>3</sup> The property has an approximately 47,480 square foot site and is located in Belleville, Stookey Township, St. Clair County.

---

<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a sketch of the subject home with more precise measurements than the subject's property record card presented by the board of review.

<sup>2</sup> Additional details regarding the subject's effective age not reported by the appellants are found in the subject's property record card and were not refuted by the appellants in written rebuttal.

<sup>3</sup> The appellants' appraiser explained the subject's fireplace has been sealed and is not functional.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$90,000 as of September 24, 2021. The appraisal was prepared by Donnie Shevlin, a certified residential real estate appraiser.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.94 of a mile from the subject. The parcels range in size from 6,360 to 17,380 square feet of land area and are improved with 1.5-story homes of aluminum siding or brick exterior construction ranging in size from 1,352 to 1,800 square feet of living area. The dwellings range in age from 92 to 113 years old. Each home has a basement, two of which have 100 or 377 square feet of finished area and one of which is a walkup basement. Each home also features central air conditioning. Two homes each have a 2-car garage and one home has a fireplace. The comparables sold from December 2019 to June 2021 for prices ranging from \$72,500 to \$104,000 or from \$40.28 to \$71.97 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject, such as exterior construction, room count, dwelling size, basement size and features, garage amenity and features, and other improvements, to arrive at adjusted sale prices ranging from \$70,000 to \$107,350. Based on the foregoing, the appraiser opined a value for the subject of \$90,000 as of September 24, 2021.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,313. The subject's assessment reflects a market value of \$96,949 or \$52.98 per square foot of living area, land included, when applying 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 less than one mile from the subject. The parcels range in size from 6,969 to 11,794 square feet of land area and are improved with 1-story or 1.5-story homes of frame or brick and frame exterior construction ranging in size from 927 to 1,680 square feet of living area. The dwellings were built from 1952 to 1970. Each home has a basement, one of which has 500 square feet of finished area, and central air conditioning. Two homes each have a fireplace and a 345 or a 432 square foot detached garage. Comparable #1 also has an additional 672 square foot garage. The comparables sold from February 2020 to March 2022 for prices ranging from \$45,000 to \$148,000 or from \$37.78 to \$91.69 per square foot of living area, including land.

The board of review also submitted property record cards and information regarding the appraisal comparables, which the board of review reported to be in different townships and located from 2.7 to 4.5 miles from the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the appraisal comparables are located from 0.80 of a mile to 1.3 miles from the subject as calculated using Google maps. The appellants further

argued these comparables are located in Belleville like the subject and that the subject is located close to the border of Stookey Township. The appellant contended the appraiser made appropriate adjustments to the comparables for bedroom count and condition.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants presented an appraisal and the board of review presented three comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal as it states a value conclusion as of September 24, 2021 rather than the assessment date. Moreover, the appraiser selected comparables with smaller sites than the subject and older homes than the subject but did not make adjustments to these comparables for site size or age. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in appraisal and by the board of review.

As an initial matter, the parties dispute the proximity of the appraisal comparables to the subject. The appraiser described locations from 0.58 to 0.94 of a mile from the subject, the board of review described locations from 2.7 to 4.5 miles from the subject, and the appellants in written rebuttal described locations from 0.80 of a mile to 1.3 miles from the subject. The Board finds the best evidence of the locations of these comparables is found in the appellants' rebuttal, in which the appellant explained they used Google maps to calculate the distances. Neither the appraiser nor the board of review explained their methodology for calculating the distances of these properties from the subject.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparables #2 and #3 and the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appraisal comparable #1 and the board of review's comparable #1, which are more similar to the subject in dwelling size, location, and features, but have varying degrees of similarity to the subject in site size and age. These two most similar comparables sold for prices of \$72,500 and \$148,000 or for \$40.28 and \$88.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$96,949 or \$52.98 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: September 19, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Donn C. and Joni L. Schaefer  
5937 Memory Lane  
Belleville, IL 62223

COUNTY

St. Clair County Board of Review  
St. Clair County Building  
10 Public Square  
Belleville, IL 62220