



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

APPELLANT: Millard & Anita Curtis
DOCKET NO.: 18-03369.001-R-1
PARCEL NO.: 04-08.0-405-005

The parties of record before the Property Tax Appeal Board are Millard & Anita Curtis, 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: \$20,493
IMPR.: \$76,741
TOTAL: \$97,234

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of brick exterior construction that was built in 2004. The property is located in St. Clair County.

The appellants claim assessment inequity as the basis of the appeal. However, their submission was void of assessment data of properties that are similar to the subject. The appellants did submit an appraisal estimating the subject had a market value of \$349,000 as of October 14, 2019. The appellants contend the subject property suffers from a serious drainage issue that has reduced the value of the property. They contend that water sits on the property after a hard rain and every year the problem gets worse. The appellants' appraiser noted there appears to be a drainage problem at the rear of the property created at the time of the original construction. The appraiser further stated there are no dollar amount for the cost to cure at this time. The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. The appellants requested that the subject's assessment be reduced to \$94,064.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,234, after a township equalization factor of 1.0337 was applied as determined by the Illinois Department of Revenue. The subject's assessment reflects a market

value of \$291,294, when using the 2018 three-year average median level of assessment for St. Clair County of 33.38% as determined by the Illinois Department of Revenue. The board of review also included a copy of the appellants' appraisal estimating the subject had a market value of \$349,000 as of October 14, 2019.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is not supported. The record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in this record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is not supported. The Board finds that the subject's assessment reflects a market value of \$291,294, after a township equalization factor of 1.0337 was applied, which is below the appellants' appraisal report estimating the subject had a market value of \$349,000 as of October 14, 2019. The Board further finds the appellants' appraiser noted the subject has a water drainage issue, but he did not provide an amount for the cost to cure. The subject's assessment reflects a market value approximately \$57,700 below the appraised value, indicating that some consideration may have been given to the drainage issue when the assessment was established. Based on this 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:

February 16, 2021



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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