



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

APPELLANT: Marvin & Cynthia Mills  
DOCKET NO.: 18-04847.001-R-1  
PARCEL NO.: 17-1-20-13-00-000-003.015

The parties of record before the Property Tax Appeal Board are Marvin & Cynthia Mills, the appellants; and the Madison County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,950  
**IMPR.:** \$69,581  
**TOTAL:** \$84,531

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 frame construction with 3,200 square feet of living area. The dwelling was constructed in 2008. The property is located in Granite City, Nameoki Township, Madison County.

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 \$254,000 as of April 20, 2019.

Based on this evidence the appellants requested a reduction in the subject's assessment 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 \$87,020. The subject's assessment reflects a market value of

\$261,478 or \$81.71 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Madison County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review acknowledged that the subject property is within the median range of assessed values submitted by the appellants. The board of review also submitted evidence that the subject's 2019 assessment was reduced to \$72,490 and corrections were made to the subject's property record card (PRC.)

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

Under rebuttal, the appellants requested that any credit be applied to previous years based on the errors recorded on the subject's PRC.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the appellants' rebuttal, the Board finds that the corrections made by the board of review to the subject's PRC in 2019 have no impact on the weight given by the Board to the appellants' 2019 appraisal submitted for this 2018 appeal. However, the Board finds the Madison County Board of Review did not adhere to section 1910.40(a) of the rules of the Property Tax Appeal Board by not submitting the subject's PRC. Section 1910.40 Board of Review Response to Petition states:

- a) Upon receipt of the completed petition from the contesting party, the Clerk of the Property Tax Appeal Board shall notify the board of review of the filing of the appeal. Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property. The Board of Review Notes on Appeal shall also reflect the application of a local township equalization factor when applicable. The board of review shall also submit a copy of the property record card of the subject property. The property record card should contain, if possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and an indication of the basis of the land value. The Board of Review Notes on Appeal and all written and documentary evidence supporting the board of review's position must be submitted to the Property Tax Appeal Board within 90 days after the date of the notice of the filing of an appeal unless the board of review objects to the jurisdiction of the Property Tax Appeal Board over the assessment appeal.

The Board finds the only evidence of market value in this record to be the appellants' appraisal estimating the subject property had a market value of \$254,000 as of April 20, 2019. The subject's assessment reflects a market value of \$261,478 or \$81.71 per square foot of living area, including land, which is above the appraised value. The Board recognizes that the appraisal's effective date occurred greater than 15 months after the January 1, 2018 assessment date at issue. However, the board of review's acknowledgment that the subject property is within the median range of assessed values submitted by the appellants is not responsive to the overvaluation argument brought by the appellants.

Based on this evidence the Board finds a reduction in the subject's assessment is 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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