



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

APPELLANT: Gregory J. & Barbara C. Kimutis  
DOCKET NO.: 23-04851.001-R-1  
PARCEL NO.: 12-09.0-441-013

The parties of record before the Property Tax Appeal Board are Gregory J. & Barbara C. Kimutis, 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 **A Reduction** 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:** \$9,467  
**IMPR.:** \$37,212  
**TOTAL:** \$46,679

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a notice of equalization issued by 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 2023 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 frame exterior construction with 1,310 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 264 square foot garage. The property has an 8,856 square foot site and is located in Millstadt, Millstadt Township, St. Clair County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 5,850 to 6,962 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,128 to 1,700 square feet of living area. The dwellings are 64 or 71 years old. Three homes each have a basement, one of which has finished area, and one home has a fireplace. Each comparable has central air conditioning and a garage ranging in size

from 252 to 480 square feet of building area. The comparables have land assessments ranging from \$6,236 to \$8,865 or from \$0.90 to \$1.52 square feet of land area and have improvement assessments ranging from \$30,579 to \$35,635 or from \$19.49 to \$27.86 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$45,836.

The board of review submitted its "Board of Review Notes on Appeal" on July 24, 2024 disclosing the total assessment for the subject of \$45,836 and a total equalized assessment of \$50,315. The subject property has a land assessment of \$9,467 or \$1.07 per square foot of land area and an improvement assessment of \$40,848 or \$31.18 per square foot of living area. The board of review indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0977 for Millstadt Township which increased the subject's total assessment from \$45,836 to \$50,315.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the comparable properties submitted by the board of review is given no weight. The board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review presented comparable sales in response to the appellants' assessment equity argument.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on notices of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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 shall not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the 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 Bd., 302 Ill. App. 3d 745, 753, 706 N.E. 2d 76, 82, 235 Ill. Dec. 816, 822 (4th Dist. 1999). Thus, any reduction would be limited to the increase in the assessment caused by the application of the equalization factor.

The Board finds the only evidence of assessment equity to be the appellants' comparables. With regard to land assessment equity, the Board finds these comparables are similar to the subject in site size and location, although each comparable has a slightly smaller site than the subject suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have land assessments ranging from \$6,236 to \$8,865 or from \$0.90 to \$1.52 square feet of land area. The subject's land assessment of \$9,467 or \$1.07 per square foot of land area falls above the range established by the comparables but appears to be justified after considering appropriate adjustments to the comparables for differences from the subject, such as the smaller site sizes compared to the subject.

With regard to improvement assessment equity, the Board finds the appellants' comparables #1 and #3 to be the most similar to the subject in design, dwelling size, age, location, and features. The Board gave less weight to the appellants' comparable #2, which lacks a basement that is a feature of the subject, and to the appellants' comparable #4, which is a substantially larger home than the subject's dwelling. The two most similar comparables have improvement assessments of \$34,527 and \$35,635 or \$25.73 and \$27.86 per square foot of living area, respectively. The subject's improvement assessment of \$40,848 or \$31.18 per square foot of living area falls above the best two comparables in this record and appears to be excessive. Based on this record, the Board finds a reduction in the subject's improvement assessment is justified, but such reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: \_\_\_\_\_

November 19, 2024



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

Gregory J. & Barbara C. Kimutis  
311 West Adams St.  
Millstadt, IL 62260

COUNTY

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