



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

APPELLANT: Anthony J. & Daniel V. Kimutis, Trustees
DOCKET NO.: 24-03541.001-R-1
PARCEL NO.: 12-09-0-441-013

The parties of record before the Property Tax Appeal Board are Anthony J. & Daniel V. Kimutis Trustees, 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: \$10,416
IMPR.: \$40,941
TOTAL: \$51,357

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 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 one-story dwelling of frame exterior construction with 1,310 square feet of living area. The dwelling was built in 1960 and is approximately 64 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 264 square foot garage.¹ 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 that have the same assessment neighborhood code as the subject and are located from one to four blocks away from the subject property. The parcels range in size from 5,850 to 6,962 square feet of land area and

¹ The parties differ as to the size of the subject's garage. The Board finds the best evidence of garage size is found in the subject's property information printout provided by the board of review containing a schematic diagram and dimensions of the improvements, which was unrefuted by the appellants.

are improved with one-story homes of frame exterior construction ranging in size from 1,200 to 1,476 square feet of living area. The dwellings are from 65 to 100 years old. Each comparable has a basement, central air conditioning and a garage ranging in size from 252 to 864 square feet of building area. Two comparables each have a fireplace. The comparables have land assessments ranging from \$6,871 to \$6,900 or from \$0.99 to \$1.18 square feet of land area and have improvement assessments ranging from \$37,288 to \$39,117 or from \$25.26 to \$31.78 per square foot of living area.

The appellants disclosed the subject property is an owner-occupied residence. The appellants also submitted the first two pages of the final administrative decision of the Property Tax Appeal Board for Docket No. 23-04851. In that decision the PTAB reduced the subject's total assessment to \$46,679 based upon the evidence submitted by the parties.

The appellants submitted a copy of St. Clair County "Notice of Final Decision on Assessed Value by Board of Review" disclosing the board of review increased the subject's total assessment from \$46,679 to \$51,357 through the application of a township equalization factor of 1.1002.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$46,679.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$51,357. The subject property has an equalized land assessment of \$10,416 or \$1.19 per square foot of land area and an equalized improvement assessment of \$40,941 or \$31.25 per square foot of living area. The board of review also disclosed that an equalization factor of 1.1002 was applied to all non-farm properties in Millstadt Township for tax year 2024 and that 2021 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment the board of review stated on the "Notes on Appeal", that it, "[D]id auto rollover in 2024 from the final decision by PTAB in 2023 for PTAB Docket #23-04851" plus the multiplier of 1.1002. The board of review's submission also included a copy of the subject's property information printout along with copies of photographs of the subject property.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2023 tax year under Docket No. 23-04851. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$46,679 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2024 is an owner-occupied residence, which was not refuted by the board of review.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in relevant part as follows:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-04851 in which a decision was issued reducing the subject's assessment to \$46,679. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2023 and 2024 tax years are within the same general assessment period and an equalization factor of 1.1002 was applied in Millstadt Township in 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code results in an equalized assessment of \$51,357, which is equivalent to the 2024 assessment of the subject property as established by the St. Clair County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the equity comparables submitted by the appellants have land assessments that range from \$0.99 to \$1.18 per square foot of land area and improvement assessments ranging from \$25.26 to \$31.78 per square foot of living area. The subject's land assessment of \$1.19 per square foot of land area is slightly greater than the land assessments of the four comparables and the subject's improvement assessment of \$31.25 per square foot of living area falls within the range established by the four comparables in this record. After considering adjustments to the comparables for differences from the subject the Board finds the subject's assessment is supported. Therefore, based on this record the Board finds the subject is being equitably assessed.

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: March 17, 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

AGENCY

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