**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Patricia Kopsky
DOCKET NO.: 06-00672.001-R-1
PARCEL NO.: 22-2-20-08-07-203-015

The parties of record before the Property Tax Appeal Board are Patricia Kopsky, the appellant; and the Madison County Board of Review.

The subject property consists of a 20,280 square foot parcel improved with a one-story single family dwelling with 1,776 square feet of ground floor living area. The dwelling is of brick construction with features that include 355 square feet of finished attic area, a 1,736 square foot unfinished basement, two bathrooms, central air conditioning, one fireplace and a two-car attached garage with 576 square feet. The home was constructed in 1961. The property is located in Granite City, Granite City Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted descriptions and sales data on four comparable sales. The comparables were improved with one-story dwellings of brick construction that ranged in size from 1,346 to 1,707 square feet of living area. Each of the comparables had a basement, one to two bathrooms, central air conditioning, one fireplace and an attached garage that ranged in size from 442 to 560 square feet. The homes were constructed from 1959 to 1963 and are located within one block of the subject. The appellant indicated the sales occurred from May 2005 to August 2006 for prices ranging from $76,500 to $156,500 or from $56.84 to $105.46 per square foot of living area. The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from $56,270 to $59,490. Based on this evidence the appellant requested the subject's assessment be reduced to $56,270.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $59,490 was disclosed. The subject's assessment reflects a market value of approximately $178,540 using the 2006 three year median level of assessments for Madison County of 33.32%. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds *no change* 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:

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|---|---|---|
| LAND: | $ | 9,540 |
| IMPR.: | $ | 49,950 |
| TOTAL: | $ | 59,490 |

Subject only to the State multiplier as applicable.

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subject property had a land assessment of $9,540 and an improvement assessment of $49,950.

The board of review asserted that the subject dwelling actually had 355 square feet of finished attic area thus increasing the size of the home from 1,776 to 2,131 square feet of living area. The Board of review then argued the subject property was equitably assessed in relation to the comparables submitted by the appellant. The appellant's comparables had improvement assessments ranging from $37,380 to $40,880 or from $23.76 to $27.77 per square foot of living area. The subject has an improvement assessment of $49,950 or $23.44 per square foot of living area when including the finished attic area. The appellant's comparables also had land assessments ranging from $6,940 to $10,330. Based on this record, the board of review requested confirmation of the subject's assessment.

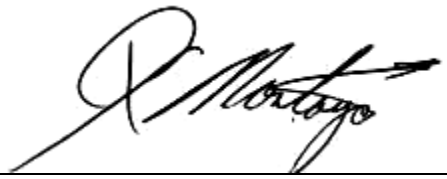
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the market value argument the appellant provided information on four comparable sales. The comparables were similar to the subject in location, age, construction and style. The comparables were improved with one-story dwellings of brick construction, built from 1959 to 1963, ranging in size from 1,346 to 1,707 square feet of living area. Each of the comparables had a basement, central air conditioning, one fireplace and an attached garage that ranged in size from 442 to 560 square feet. The sales occurred from May 2005 to August 2006 for prices ranging from $76,500 to $156,500 or from $56.84 to $105.46 per square foot of living area. Three of the sales occurred for prices ranging from $140,000 to $156,500 or from $82.01 to $105.46 per square foot of living area. The subject's assessment reflects a market value of approximately $178,540 or $83.78 per square foot of living area, when including the finished attic, using the 2006 three year median level of assessments for Madison County of 33.32%. The Board finds the subject dwelling is larger than the comparables, the subject has a slightly larger garage than the comparables and the subject also differs from three comparables by having an additional ½ or full bathroom. The Board finds the subject's assessment reflects a market value that falls within the range established by the comparables on a per square foot basis.

In conclusion, after considering the comparable sales provided by the appellant, the Board finds the appellant did not demonstrate the subject property's assessment is excessive in relation to its market value and a reduction is not warranted.

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.



Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: June 19, 2009

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 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 the subsequent year 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.

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.