



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

APPELLANT: Patricia Kopsky  
DOCKET NO.: 08-03579.001-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.

Based on the facts and exhibits presented, 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:** \$10,990  
**IMPR.:** \$51,500  
**TOTAL:** \$62,490

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of one-story ranch style single family dwelling of brick construction with 1,776 square feet of ground floor area. Features of home include a partial basement, central air conditioning, a fireplace and a two-car attached garage. The dwelling was built in 1961. The property is located in Granite City, Granite City Township, Madison County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted copies of property record cards, descriptions, sales data and assessment information on four comparables. The comparables are improved with one story dwellings of brick construction that range in size from 1,346 to 1,707 square feet of ground floor area. Each of these properties has a full or partial basement, central air conditioning, a fireplace and two-car attached garage. The dwellings were constructed from 1959 to 1963 and are located within one block of the subject. The sales occurred from May 2005 to March 2007 for prices ranging from \$133,000 to \$156,500 or from \$82.02 to \$105.46 per square foot of ground floor area, including land.

With respect to the lack of uniformity argument, these same comparables had total assessments that ranged from \$46,340 to \$55,760. The land assessments for the comparables ranged from \$7,610 to \$11,330 and their improvement assessments range from \$38,730 to \$44,430 or from \$26.03 to \$28.77 per square foot of ground floor 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 assessment from \$62,490 to \$65,330. The notice indicated the subject's assessment reflects a market value of \$195,990. Based on this evidence the appellant requested the subject's assessment be reduced to \$62,490.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$65,330 was disclosed. The board of review prepared an analysis using the appellant's comparables and contends the evidence does not support a reduction in the subject's assessment.

The primary difference in the analysis is the board of review's contention the subject has 2,131 square feet of living area. A review of the property record card disclosed the subject is described as having 1,776 square feet of ground floor area and 2,131 square feet of total living area. The property record card indicated the subject had 888 square feet of unfinished attic area and 888 square feet of finished attic area. Even though the subject has 888 square feet of finished attic area, the subject was described as having 2,131 square feet of total living area, which exceeds the ground floor area by 355 square feet. In reviewing the property record card for adjusted base value there is \$0 assigned to attic value. However, the record card also had an addition of \$14,800 for finished attic and \$5,930 for unfinished attic. Using 2,131 square feet of living area, the board of review asserted the subject had an improvement assessment of \$25.27 per square foot of living area, which is below the range established by the comparables. It also asserted the subject's assessment reflects a market value of \$91.97 per square foot of living area, which is within the range established by the comparables. Based on this evidence, 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 supports a reduction in the subject's assessment.

The initial issue for the Board is to determine the proper size with which to examine the subject property. The appellant asserts the subject is a one-story ranch style dwelling with 1,776 square feet of living area. The board of review asserts the subject has 1,776 square feet of ground floor area and 2,131 square feet of total living area when including finished attic

area. The Board finds the subject has 1,776 square feet of ground floor area, which should be used as the basis to determine whether or not the subject is overvalued and/or inequitably assessed. The record contains a copy of a C.A.M.A. data card submitted by the appellant and the board of review as well as a copy of the Building Record submitted by the appellant. The Building Record has a copy of a photograph of the subject dwelling which does not depict any exterior portion of the dwelling roof area that could be construed as finished attic space. Additionally, the Building Record is dated 7/06 and in the area designated "Attic" the record is marked "None". As a final point, the Property Tax Appeal Board the C.A.M.A. data card was inconsistent in describing the finished attic area and the area attributed as additionally living space due to the finished attic space. Based on this record the Board finds the subject should be analyzed as containing 1,776 ground floor area.

The appellant argued in part overvaluation. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four sales of one-story ranch style dwellings of brick construction similar to the subject in location, age and features. Copies of photographs of the comparables depict very similar homes to the subject dwelling. The comparables ranged in size from 1,346 to 1,707 square feet of ground floor area. The sales occurred from May 2005 to March 2007 for prices ranging from \$133,000 to \$156,500 or from \$82.02 to \$105.46 per square foot of ground floor area, including land. The subject's equalized assessment reflected a market value of \$195,990 or \$110.35 per square foot of living area, including land, which is above the range established by the comparables.

The appellant also contends assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds these comparables support a reduction on this basis due to the fact the subject's improvement assessment of \$53,840 or \$30.32 per square foot of ground floor area is above the range established by the comparables.

The Board further finds the record disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: March 18, 2011

*Allen Castrovillari*

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.