



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

APPELLANT: Aaron Muskopf
DOCKET NO.: 16-05639.001-R-1
PARCEL NO.: 14-2-15-24-04-401-043

The parties of record before the Property Tax Appeal Board are Aaron Muskopf, the appellant, 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: \$24,240
IMPR.: \$97,050
TOTAL: \$121,290

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an equalization 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 2016 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 two-story dwelling of frame and brick exterior construction with approximately 2,808 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car garage containing 660 square feet of building area. The property has a 13,340 square foot site and is located in Edwardsville Township, Madison County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information in the Section V grid analysis of the Residential Appeal petition on four comparable sales located in close proximity to the subject property.

As depicted in the printouts for each property attached to the appeal by the appellant, the "living area" square footage was taken from Parcel Information published by the Madison County Chief County Assessment Official. As reported by the board of review, the assessor's parcel

information apparently erroneously only reports the first floor living area of these two-story dwellings and also does not account for integral garage area.

For its evidence, the board of review presented a "corrected" grid of the appellant's comparables which in most of the comparables nearly doubles the reported dwelling size and likewise reduces the "sale price per square foot of living area."

The appellant was given an opportunity to file rebuttal to address the board of review's corrected grid analysis and did not file anything. Therefore, for purposes of this analysis, the Property Tax Appeal Board will examine the property record cards supplied by the board of review and utilize the dwelling sizes in the board of review "corrected" grid for purposes of analysis.

The comparables each consist of two-story dwelling of frame and brick exterior construction. The homes were built between 2004 and 2006 and range in size from 2,204 to 2,904 square feet of above-grade living area. Each comparable has a basement with finished area, central air conditioning, a fireplace and a three-car garage ranging in size from 609 to 704 square feet of building area. The properties sold between April 2015 and June 2016 for prices ranging from \$320,000 to \$374,500 or from \$110.19 to \$152.00 per square foot of living area, including land.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review.¹

Based on the foregoing evidence, the appellant requested a reduction in the subject's estimated market value to the pre-equalized assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$128,280. The subject's equalized assessment reflects a market value of \$385,457 or \$137.27 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Madison County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review prepared a memorandum and made corrections to the appellant's grid analysis that were discussed above.² Since the subject's estimated market value on a per square foot basis fell within the range of the appellant's comparables, in the memorandum, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its equalized assessed valuation. When market value is the basis of the appeal the value of the

¹ The notice dated March 13, 2017 indicated that a 1.0576 factor was applied to every non-farm parcel in Edwardsville Township raising the subject's total assessment from \$121,290 to \$128,280.

² The board of review corrections included a mathematical error as to the sale price per square foot for comparable sale #4.

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

The appellant submitted four comparable sales to support the overvaluation argument and the board of review made corrections in terms of dwelling size and the resulting sale price per square foot of those appellant submitted comparable sales. The Property Tax Appeal Board has given reduced weight to appellant's comparable sale #1 as this dwelling is significantly smaller than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4. These comparables were similar to the subject in location, age, design, exterior construction, size and most features. These most similar comparables sold between April 2015 and June 2016 for prices ranging from \$320,000 to \$374,500 or from \$110.19 to \$133.03 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$385,457 or \$137.27 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review but 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 (4th 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. 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 18, 2020



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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