



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

APPELLANT: Dan & Judy Palovick  
DOCKET NO.: 07-02735.001-R-1  
PARCEL NO.: 14-2-15-27-01-101-003

The parties of record before the Property Tax Appeal Board are Dan and Judy Palovick, the appellants; and the Madison County Board of Review.

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:

**LAND:** \$ 23,550  
**IMPR.:** \$ 121,750  
**TOTAL:** \$ 145,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame and masonry construction that contains 3,698 square feet of above grade living area. The dwelling was constructed in 1987. Features of the home included a full basement with 1,103 square feet of finished living area, central air conditioning, a fireplace and a three-car attached garage with 759 square feet. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants made reference to their 2006 appeal before the Property Tax Appeal Board under Docket No. 06-01033.001-R-1. As evidence for the 2007 appeal, the appellants submitted a copy of the 2006 petition and an analysis of the equity comparables for the 2006 appeal. Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill. Adm. Code 1910.90(i)), the Board takes official notice of the decision it issued in the 2006 appeal finding that no change in the assessment as established by the

board of review was warranted resulting in a total assessment of \$136,490. The evidence further revealed that the appellants filed the 2007 appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor applied by the board of review increasing the assessment from \$136,490 to \$145,300.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. The subject had an improvement assessment of \$121,750 or \$32.92 per square foot of living area. The subject had a land assessment of \$23,550.

In support of the assessment the board of review submitted descriptions and assessment information on four comparables that were improved with two-story dwellings of brick or masonry and brick construction that ranged in size from 2,811 to 3,520 square feet of living area. The dwellings were constructed from 1980 to 1986. Each of these properties had a full basement with two being partially finished, each comparable had central air conditioning, the comparables had from 1 to 3 fireplaces, one comparable had an in-ground swimming pool and each comparable had an attached garage that ranged in size from 624 to 896 square feet. The board of review indicated that three of the comparables had grades of B+10 while the subject had a grade of A. The comparables had improvement assessments ranging from \$114,630 to \$148,060 or from \$35.95 to \$43.18 per square foot of living area. The comparables also had land assessments ranging from \$25,060 to \$29,760. Based on these comparables, the board of review requested confirmation of the 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 assessment of the subject property.

The appellants contend assessment inequity as the basis of the appeal. 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 a reduction is not warranted.

The Board finds the best comparables in the record with the most relevant assessment data for 2007 were those submitted by the board of review. The comparables were generally similar to the subject in style and features. These properties had improvement assessments ranging from \$35.95 to \$43.18 per square foot of living area. The two comparables most similar to the subject in

size, comparables 3 and 4, had improvement assessments of \$38.50 and \$35.95 per square foot of living area, respectively. The subject's improvement assessment was \$32.92 per square foot of living area, which is below the range established by the best comparables in the record. Therefore, the Board finds a reduction in the subject's improvement assessment is not justified.

The comparables submitted by the board of review also had land assessments ranging from \$25,060 to \$29,760. The subject had a land assessment of \$23,550, which is below the range established by the comparables. Based on this evidence the Board finds a reduction in the subject's land assessment 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.

*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: November 25, 2009

*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.