



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

APPELLANT: Charles & Michelle Luraschi  
DOCKET NO.: 07-05191.001-R-1  
PARCEL NO.: 09-32.0-102-002

The parties of record before the Property Tax Appeal Board are Charles & Michelle Luraschi, the appellants; and the St. Clair 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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 20,620  
**IMPR.:** \$ 78,017  
**TOTAL:** \$ 98,637

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one and part two-story frame dwelling containing 3,260 square feet of living area that was built in 2005. Features include an unfinished basement, a fireplace and 600 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted four comparable properties located within three blocks of the subject property. Based on Multiple Listing Sheets, the comparables consist of two-story brick or brick and frame dwellings that are 2 or 9 years old. Three comparables have unfinished basements and one comparable has a partial finished basement. The comparables have central air conditioning, one fireplace and 220 or 320 square foot attached garages. The dwellings are reported to range in size from 2,400 to 2,768 square feet of living area. The appellants described comparables 1, 2 and 3 as being located on wooded lots while comparable 4 is on a golf course lot. During 2008, the comparables were listed for sale at offering prices ranging from \$249,900 to \$269,000 or from \$90.28 to \$112.08 per

square of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$98,637 was disclosed. The subject's assessment reflects an estimated market value of \$295,144 or \$90.53 per square foot of living area including land using St. Clair County's 2007 three-year median level of assessments of 33.42%.

In support of the subject's assessment, the board of review submitted a corrected grid analysis of the comparables submitted by the appellant and an additional market analysis of four additional comparables.

The board of review argued the comparables submitted by the appellants had some descriptive errors. The board of review indicated the appellants' comparables consist of part one and part two-story or two-story brick and frame dwellings that were built in 1999 or 2006. The comparables have unfinished basements, central air conditioning, one fireplace and 420 or 840 square foot attached garages. The dwellings range in size from 2,046 to 2,338 square feet of living area. The comparables were listed for sale at prices ranging from \$249,900 to \$269,000 or from \$111.16 to \$122.14 per square of living area including land.

The additional comparables submitted by the board of review are located within the subject's subdivision. They consist of part one and part two-story frame or brick and frame dwellings that were built in 2005 or 2006. Three comparables have unfinished basements and one comparable has a partial finished basement. Garages range in size from 480 to 704 square feet. The dwellings range in size from 3,060 to 3,398 square feet of living area and sold from March 2006 to July 2007 for prices ranging from \$299,900 to \$375,445 or from \$98.01 to \$118.14 per square of living area including land. 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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains eight suggested comparables for the Board's consideration. The Property Tax Appeal Board finds the comparables submitted by the board of review are more similar to the subject in location, age, size, design, and features.

Moreover, they sold more proximate and bracket the subject's January 1, 2007, assessment date. These comparables sold for prices ranging from \$299,900 to \$375,445 or from \$98.01 to \$118.14 per square of living area including land. The subject's assessment reflects an estimated market value of \$295,144 or \$90.53 per square foot of living area including land, which is less than the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The Board gave less weight to the comparables submitted by the appellants due to their smaller size when compared to the subject. In addition, comparables 2 through 4 are slightly older in age than the subject. Finally, the board finds the comparables submitted by the appellants were listed for sale during 2008, which is less proximate to the subject's January 1, 2007 assessment date in comparison to the actual sales submitted by the board of review.

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

*Shawn R. Lerbis*

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: December 3, 2010

*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.