



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

APPELLANT: Charles & Michelle Luraschi
DOCKET NO.: 09-05471.001-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: \$21,092
IMPR.: \$77,874
TOTAL: \$98,966

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,828 square feet of living area. The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 630 square foot garage.

The appellants submitted an equity grid analysis which indicated the subject's living area to be 1,414 square feet. The board of review submitted its equity grid analysis based on 3,004 square feet of living area. The Property Tax Appeal Board has examined the property record cards and data sheets submitted by both parties to resolve the question of the subject property's square foot of living area. The appellants submitted a property record card dated 05/27/10 and marked with a notation the data was for the "current year 2009". The drawing of the subject dwelling indicated a two-story house with attached garage. The data sheet based on the dwelling indicated a 2-story dwelling containing 1,414 square feet on each floor. The board of review submitted a property record card dated 06/08/11 for the period "current year 2011". The drawing of the subject property was for a 2-story dwelling with part integral garage and part attached garage. The drawing was also different from the 2009 property record card in that the garage was shown as not cutting into the living area by an additional 60 square feet. In addition, several of the

measurements differed from the 2009 drawing by 1 foot. The data sheet showed a two-story area with 1,468 square feet on each floor, an upper floor area of 44 square feet and an integral garage of 280 square feet. The Property Tax Appeal Board was unable, from the data on the property cards, to arrive at the board of review's conclusion of square footage of 3,004. There is no support for that specific number in the record. The Board finds that the appellants submitted the property record card for the tax year 2009 which is the year of the assessment of this appeal. The Board finds that the record card for 2009 is more relevant in the instant appeal than the board of review's property card for the 2011 assessment year. The 2009 data would be more reflective of the information utilized to establish the assessment for the subject property as of January 1, 2009. Therefore, the Property Tax Appeal Board finds for this appeal the subject property contains a total living area of 2,828 square feet which is the total of square footage from the property record card indicating two floors of 1,414 square feet each.

The appellants' appeal is based both on unequal treatment in the assessment process and overvaluation. The appellants submitted information on four comparable properties described as two-story frame and masonry dwellings that range in age from 4 to 6 years old. The comparable dwellings range in size from 2,250 to 2,454 square feet of living area. Features include basements, central air conditioning, and fireplaces. Garages ranged in size from 840 square feet of area to 868 square feet of area. Two of the comparables had finished basements. Based upon the appellant's estimation of living area of the comparables the comparables have improvement assessments ranging from \$65,045 to \$92,153 or from \$26.79 to \$40.96 per square foot of living area.¹ Using the subject's total living area of 2,828 square feet, the subject's improvement assessment is \$26.92 per square foot of living area.

The appellants also submitted sales data information on the four comparables utilized in their equity argument. Comparables #1 through #3 sold between 2006 and 2010 for prices ranging from \$248,000 to \$265,000 or from \$101.06 to \$114.72 per square foot of living area, land included. Comparable #4 was noted as being an active sale listing with an asking price of \$292,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect a market value of between \$250,000 and \$260,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$98,966 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame or frame and masonry dwellings that range in

¹ The Property Tax Appeal Board notes that in the case of the subject property and at least two of the comparables, the appellants have listed the square footage as that of the ground floor area only rather than the total square foot of living area. The Board will utilize the total living area for each property as reflected on the respective property record cards in describing the appellants' comparables.

age from 2 to 4 years old. The dwellings range in size from 2,428 to 3,064 square feet of living area. Features include full basements, central air conditioning, and fireplaces. Garages range from 570 square feet to 844 square feet of area. These properties have improvement assessments ranging from \$64,926 to \$81,862 or from \$22.80 to \$27.40 per square foot of living area. The board of review calculated the subject's total square foot of living area as 3,004 square feet. The subject's equalized improvement assessment is \$77,874 or \$27.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted sales information for board's comparables #1 and #2. These properties both sold in January 2010 for prices of \$250,000 and \$310,000 or \$102.97 and \$108.85 per square foot of living area, land included, respectively. The subject's equalized assessment reflects an estimated market value of \$296,572 or \$104.87 per square foot of living area including land using St. Clair County's 2009 three-year median level of assessments of 33.37% as established by the Illinois Department of Revenue.

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 a reduction in the subject's assessment is not warranted.

The appellants contend in part unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

Initially, the Property Tax Appeal Board has recalculated the square footage for the subject and the appellants' comparables for total square footage of living area based upon the drawings contained on the property record cards submitted by the appellant. The Board finds the subject has a total of 2,828 square feet of living area. After adjusting the comparables square footage to reflect the two stories, the Board finds the comparables had pre-equalized improvement assessments that ranged from \$26.79 to \$38.44 per square foot of living area. The subject's pre-equalized improvement assessment based on 2,828 square feet of \$26.92 per square foot of living area is within and at the low-end of the range established by the appellants' own comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment based on equity is not warranted.

The appellants also argued in part that the assessment of the subject is excessive and not reflective of its market value. 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). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the appellants have not met this burden.

In determining the fair market value of the subject property, the Property Tax Appeal Board finds the parties submitted information on five sales. The appellants submitted sales information on three properties. The properties sold between 2006 and 2010 for prices ranging from \$248,000 to \$265,000. Utilizing the square footage as found for the equity argument, the Board finds the comparables sold for prices ranging from \$101.06 to \$114.72 per square foot of living area, land included. The board of review submitted sales data on two comparables which sold in 2010 for prices reflecting \$102.97 and \$108.85 per square foot of living area, land included, respectively. The subject's total assessment reflects an estimated market value of \$296,572 or \$104.87 per square foot of living area, including land, using St. Clair County's 2009 three-year median level of assessments of 33.37% as established by the Illinois Department of Revenue, which is within the range established by the comparable sales submitted by the parties.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not proven by a preponderance of the evidence that the subject property was overvalued. Therefore, the Board finds a reduction based on market value 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 22, 2013

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.