



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

APPELLANT: Timothy & Ardes Poisson
DOCKET NO.: 15-05389.001-R-1
PARCEL NO.: 09-03-305-016

The parties of record before the Property Tax Appeal Board are Timothy & Ardes Poisson, the appellants, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$28,210
IMPR.: \$46,050
TOTAL: \$74,260

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.¹

Findings of Fact

The subject property consists of a bi-level style dwelling of frame exterior construction with 1,200 square feet of living area.² The dwelling was constructed in 1973. Features of the home include a partial lower level with a 25% finished area, central air conditioning, two full bathrooms and a 484 square foot detached garage. The property has a 9,750 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

¹ Prior to the hearing, the appellants requested that this appeal be written on the evidence instead of presenting their case in person at a hearing. The board of review did not object. The Board finds that this appeal will be written on the evidence, as requested.

² The Board finds that the design/style of the subject property and each parties' comparables was determined from the property record cards submitted by the board of review supplied by the township assessor.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with one, one-story style frame dwelling and three, bi-level style frame or brick dwellings ranging in size from 1,154 to 1,275 square feet of living area. The dwellings were built from 1963 to 1977. Each comparable has one full bathroom. Three comparables have a partial unfinished lower-level and a garage which contains either 600 or 625 square feet of building area.³ The comparables had improvement assessments that ranged from \$38,300 to \$42,640 or from \$31.68 to \$33.44 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$38,016 or \$31.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,260. The subject property has an improvement assessment of \$46,050 or \$38.38 per square foot of living area.

The township assessor included a narrative report disclosing that each of the appellants' comparables only has one bathroom, no finished basement and no central air conditioning. The report also disclosed that the appellants' comparable #1 has no basement and comparable #2 has no garage.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with bi-level style frame dwellings ranging in size from 1,154 to 1,216 square feet of living area. The dwellings were built from 1966 to 1976. Each comparable has a partial lower-level with 25% finished area, central air conditioning, two full bathrooms and a garage ranging in size from 308 to 528 square feet of building area. The comparables had improvement assessments that ranged from \$45,950 to \$47,510 or from \$39.06 to \$39.82 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

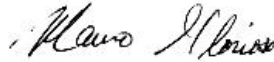
The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #1 based on it being a one-story design, one bathroom, no central air conditioning and no basement when compared to the subject. The

³ The appellants' grid analysis was void of some pertinent descriptive data, which was provided by the board of review.

Board gave less weight to the appellants' comparables #2 through #4 due to their unfinished lower-lever, one bathroom and no central air conditioning when compared to the subject. Also, appellants' comparable #2 does not have a garage.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are similar in dwelling size, design, exterior construction and features when compared to the subject property. These comparables had improvement assessments that ranged from \$45,950 to \$47,510 or from \$39.06 to \$39.82 per square foot of living area. The subject's improvement assessment of \$46,050 or \$38.38 per square foot of living area falls within the range established by the most similar comparables in this record in terms of the improvement assessed valuation and below the range on a price per square foot of living area basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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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