



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edmond Hondro
DOCKET NO.: 24-04153.001-R-1
PARCEL NO.: 03-08-312-007

The parties of record before the Property Tax Appeal Board are Edmond Hondro, the appellant, by attorney David Kieta, of Kieta Law LLC, in Winfield, 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:	\$82,542
IMPR.:	\$75,722
TOTAL:	\$158,264

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2024 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 one-story ranch-style dwelling of frame exterior construction with 1,964 square feet of living area. The dwelling was constructed in 1947 and is approximately 77 years old. Features of the home include an unfinished basement, 3 bathrooms, central air conditioning, two fireplaces, a 264 square foot garage, and a 224 square foot three-season room. The property has an approximately 18,080 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on six equity comparables located in the same assessment neighborhood code and within .94 of a mile from the subject. The properties are improved with one-story ranch-style dwellings of frame, brick or brick and frame exterior construction. Five of the homes are 70 to 75 years old;

no age data was provided for comparable #2. The dwellings range in size from 1,658 to 2,011 square feet of living area. Four of the comparables have basements, two of which have finished area. Features include 1 to 2½ bathrooms, and a garage ranging in size from 400 to 576 square feet of building area. Five homes have central air conditioning and three of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$58,622 to \$69,793 or from \$33.98 to \$37.17 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$69,781 or \$35.53 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 \$158,264. The subject property has an improvement assessment of \$75,722 or \$38.56 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in the same neighborhood code and within .66 of a mile from the subject. The comparables consist of one-story ranch-style dwellings of frame, brick, or frame and brick exterior construction which are 34 to 70 years old. The homes range in size from 1,934 to 2,184 square feet of living area. Features include basements, four of which have finished area, 1 or 2 full bathrooms, five comparables have 1 or 2 half-baths, five comparables have central air conditioning, four comparables have one or two fireplaces, and each comparable has a garage ranging in size from 440 to 1,016 square feet of building area. The comparables have improvement assessments ranging from \$69,793 to \$88,014 or from \$34.71 to \$41.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2, due to differences in foundation type and/or lack of age data. The Board has given reduced weight to board of review comparables #1, #4 and #5, due to significantly newer ages, when compared to the subject and other comparables in the record.

The Board finds the best equity evidence in the record consists of the appellant's comparables #3 through #6 as well as board of review comparables #2, #3, #5 and #7, which range in age from 61 to 75 years old, somewhat similar to the subject of 77 years, suggesting adjustments to the comparables are necessary to make them more equivalent to the subject. The homes are similar to the subject in having basement foundations, and a garage. Adjustments to the comparables are

necessary for differences in dwelling size, basement size, basement finished area, bathroom count, fireplace/fireplace count, and/or garage size when compared to the subject. These comparables have improvement assessments ranging from \$60,460 to \$81,890 or from \$34.71 to \$41.61 per square foot of living area. The subject's improvement assessment of \$75,722 or \$38.56 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis and the subject has a three-season room which is not reported as a feature of any other comparable in the record in addition to the subject having three full bathrooms which again is not a feature of any other comparable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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(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: _____

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:

January 20, 2026



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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