



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

APPELLANT: James Velco
DOCKET NO.: 24-04258.001-R-1
PARCEL NO.: 09-11-415-006

The parties of record before the Property Tax Appeal Board are James Velco, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd., in Chicago, 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: \$104,570
IMPR.: \$355,613
TOTAL: \$460,183

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 two-story dwelling of brick exterior construction with 3,484 square feet of living area. The dwelling was constructed in 1992 and is approximately 32 years old. Features of the home include a basement that is 50% finished, 4 full bathrooms, central air conditioning, two fireplaces, and a 470 square foot garage. The property has a 9,375 square foot site and is located in Hinsdale, Downers Grove 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 four equity comparables, three of which are located in the same assessment neighborhood code as the subject. The four comparables are from .1 to .5 of a mile from the subject. The properties are improved with two-story dwellings of brick or frame and brick exterior construction. The homes are 17 to 27 years old and range in size from 3,134 to 3,717 square feet of living area.

Each comparable has a basement with unknown finished area. Features include 3½ or 4½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 674 square feet of building area. The comparables have improvement assessments ranging from \$188,940 to \$337,849 or from \$59.90 to \$91.36 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$260,948 or \$74.90 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 \$460,183. The subject property has an improvement assessment of \$355,613 or \$102.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code and within .51 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction which range in age from 23 to 30 years old. The homes range in size from 2,768 to 3,490 square feet of living area. Features include basements, three of which have finished area, 3 to 5½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 447 to 691 square feet of building area. The comparables have improvement assessments ranging from \$297,687 to \$381,644 or from \$102.02 to \$109.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued against consideration of board of review comparables #2, #3 and #5 due to "fatal flaws" as these dwellings differ in size, lack finished basement area, have more finished basement area, have more fireplaces, and/or differ in bathroom count when compared to the subject.

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #1, #2 and #3, due to differences in dwelling size and/or age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with board of review comparables #4 and #5, which range in age from 26 to 30 years old as compared to the older subject of 32 years, suggesting downward adjustments to the best comparables to make them more equivalent to the subject. The homes are similar to the subject in exterior construction, having a basement foundation, and central air conditioning.

Adjustments to the comparables are necessary for differences in bathroom count, basement size/basement finish and/or garage size when compared to the subject. Despite that the appellant failed to report basement finish for the comparable properties, the Board has included those properties in its analysis despite this lack of information. These comparables have improvement assessments ranging from \$247,866 to \$381,644 or from \$66.68 to \$109.35 per square foot of living area. The subject's improvement assessment of \$355,613 or \$102.07 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.

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: _____

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: _____

December 23, 2025



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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