



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

APPELLANT: George Vasilakopoulos
DOCKET NO.: 24-04471.001-R-1
PARCEL NO.: 09-07-215-014

The parties of record before the Property Tax Appeal Board are George Vasilakopoulos, the appellant, by attorney Michael R. Davies, of Ryan Law, PLLC 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: \$99,664
IMPR.: \$175,081
TOTAL: \$274,745

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 2-story dwelling of frame exterior construction with 2,698 square feet of living area. The dwelling was constructed in 1908 and is approximately 116 years old. Features of the home include a basement, central air conditioning, a fireplace and a 528 square foot garage.¹ The property has an approximately 9,375 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located outside the subject's assessment neighborhood code. The appellant also submitted a spreadsheet with an additional five comparables that were not presented on the

¹ The Board finds the best description of the subject property was found in the property record card submitted by the board of review and not refuted by the appellant.

Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable properties submitted by the appellant is given no weight.

The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,728 to 2,800 square feet of living area. The homes range in age from 102 to 125 years old. Each comparable has a basement, with one having finished area, central air conditioning, a fireplace and a garage ranging in size from 400 to 484 square feet of building area. The comparables have improvement assessments ranging from \$91,451 to \$140,555 or from \$50.20 to \$56.11 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$89,923 or \$33.33 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 \$274,745. The subject has an improvement assessment of \$175,081 or \$64.89 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, with six located in the same assessment neighborhood code as the subject property and three located outside the subject's assessment neighborhood code. The comparables are improved with a 2-story, 2½-story or 3-story dwellings of frame and brick or frame exterior construction ranging in size from 2,206 to 3,122 square feet of living area. The homes were built from 1887 to 1952. Each comparable has a basement, with five having finished area and a garage ranging in size from 360 to 728 square feet of building area. Eight comparables have from one to three fireplaces. The comparables have improvement assessments ranging from \$135,431 to \$182,109 or from \$58.33 to \$79.17 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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.

As an initial matter, the Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

The parties submitted twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #1, #2, #4, #5, #8 and #9 which are less similar to the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 along with the board of review's comparables #3, #6 and #7 which are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments that range from \$135,431 to \$177,747 or from \$48.86 to \$70.16 per square foot of living area. The subject's improvement assessment of \$175,081 or \$64.89 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 in this record.

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:

May 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

George Vasilakopoulos, by attorney:
Michael R. Davies
Ryan Law, PLLC
227 West Monroe Street
Suite 4200
Chicago, IL 60606

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187