



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

APPELLANT: Issam Hamideh  
DOCKET NO.: 24-04127.001-R-1  
PARCEL NO.: 02-15-310-012

The parties of record before the Property Tax Appeal Board are Issam Hamideh, 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:** \$40,219  
**IMPR.:** \$207,054  
**TOTAL:** \$247,273

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 masonry exterior construction with 5,119 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 has 1,930 square feet of finished area, 5 full bathrooms, central air conditioning, two fireplaces, and a three-car garage. The property has a 23,081 square foot site and is located in Bloomingdale, Bloomingdale 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 located in the same assessment neighborhood code and within .22 of a mile from the subject. The properties are improved with two-story dwellings of masonry or brick or frame and brick exterior construction. The homes are 33 to 35 years old and range in

size from 4,722 to 5,141 square feet of living area. Each comparable has a basement with unknown finished area. Features include 2½ to 6 bathrooms, central air conditioning, one or two fireplaces, and a three-car garage. The comparables have improvement assessments ranging from \$179,017 to \$190,477 or from \$35.24 to \$38.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$191,911 or \$37.49 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 \$247,273. The subject property has an improvement assessment of \$207,054 or \$40.45 per square foot of living area.

The board of review included a memorandum contending that only appellant's comparable #1 has finished basement area like the subject.

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 as the subject. The comparables consist of two-story dwellings of either masonry or frame and masonry exterior construction which range in age from 31 to 35 years old. The homes range in size from 4,154 to 4,864 square feet of living area. Features include basements, with finished area ranging from 550 to 2,070 square feet, 3 to 4½ bathrooms, central air conditioning, one to three fireplaces, and from a two-car to a three-car garage, one of which is heated. The comparables have improvement assessments ranging from \$172,467 to \$205,512 or from \$40.97 to \$45.44 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4, due to unfinished basement features as compared to the subject. The Board has given reduced weight to board of review comparables #2 and #5, due to differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1, #3 and #4, which range in age from 32 to 35 years old as compared to the subject of 32 years, suggesting adjustments to these best comparables to make them more equivalent to the subject. The homes are similar to the subject in having a basement foundation with finished area, and central air conditioning. Adjustments to the comparables are

necessary for differences in size of finished basement area, bathroom count, basement size and/or garage size when compared to the subject. These comparables have improvement assessments ranging from \$181,160 to \$205,512 or from \$35.24 to \$42.25 per square foot of living area. The subject's improvement assessment of \$207,054 or \$40.45 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis, which the Board finds to be logical as the subject dwelling is larger than each of the best comparables. Thus, the subject's higher overall improvement assessment reflects the subject's larger dwelling size.

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

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