



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

APPELLANT: Hesham Yousef
DOCKET NO.: 24-04296.001-R-1
PARCEL NO.: 08-22-108-008

The parties of record before the Property Tax Appeal Board are Hesham Yousef, 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: \$62,411
IMPR.: \$118,620
TOTAL: \$181,031

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 2,548 square feet of living area. The dwelling was constructed in 1984 and is approximately 40 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 480 square foot garage.¹ The property has a 12,390 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six assessment equity comparables located within .05 of a mile from the subject property. The comparables are improved with 2-story dwellings that range in size from 2,468 to 2,876 square feet of living area.

¹ The Board finds the property record submitted by the board of review disclosed the subject has central air conditioning and one fireplace which was not refuted by the appellant.

The homes range in age from 39 to 45 years old. The comparables have basements, one of which has finished area.² Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 576 square feet of building area. These properties have improvement assessments ranging from \$96,980 to \$130,191 or from \$36.43 to \$45.52 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,031. The subject property has an improvement assessment of \$118,620 or \$46.55 per square foot of living area.

The board of review submitted a letter from the Lisle Township Assessor's Office that noted the subject is a contemporary passive solar 2-story frame construction residence which is one of eleven properties in the neighborhood that was built using a passive solar design. The appellant's comparables are traditional style 2-story homes while the assessor comparables are similar contemporary style homes with passive solar designs.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four assessment equity comparables located within .58 of a mile from the subject. The comparables are improved with 2-story or 2-story with 1-story dwellings of frame exterior construction that range in size from 2,266 to 2,744 square feet of living area. The homes were built from 1981 to 1985 and have basements, three of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 584 square feet of building area. Their improvement assessments range from \$110,578 to \$158,515 or from \$47.50 to \$58.38 per square foot of living area. The board of review submitted a map depicting the locations of both parties comparables.

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.

The parties submitted information on ten assessment equity comparables for the Board's consideration which are similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$96,980 to \$158,515 or from \$36.43 to \$58.38 per square foot of living area. Excluding the low and high assessments results in a tighter range from \$108,058 to \$130,838 or from \$42.46 to \$48.80 per square foot of living area.

² Descriptive information regarding the appellant's comparables was drawn from the property record cards submitted by the board of review which disclosed comparable #6 has finished basement area and each comparable has central air conditioning.

The subject's improvement assessment of \$118,620 or \$46.55 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to 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.

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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