



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

APPELLANT: Marwan Zayed
DOCKET NO.: 24-04316.001-R-1
PARCEL NO.: 08-16-405-019

The parties of record before the Property Tax Appeal Board are Marwan Zayed, 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.: \$106,338
TOTAL: \$168,749

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 with one-story dwelling of frame exterior construction with 2,734 square feet of living area.¹ The dwelling was constructed in 1984 and is approximately 40 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 570 square feet of building area. The property has an 8,937 square foot site and is located in Lisle, Lisle 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 five equity comparables that have the same assessment neighborhood code as the subject and are located from .14 of a mile to 2.87 miles from the subject property. The appellant reported the

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the evidence provided by the board of review which included a copy of the subject's property information printout and an exterior photograph of the subject dwelling.

comparables are improved with two-story dwellings ranging in size from 2,108 to 3,118 square feet of living area. The dwellings are from 38 to 47 years old. The appellant reported that four comparables each have a basement. Each comparable was reported to have two fireplaces and a garage ranging in size from 462 to 630 square feet of building area. The comparables have improvement assessments that range from \$63,430 to \$117,700 or from \$25.85 to \$38.04 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$95,033 or \$34.76 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 \$168,749. The subject has an improvement assessment of \$106,338 or \$38.89 per square foot of living area.

In response to the appeal, the board of review submitted property information printouts for each of the appellant's comparables.² The printouts disclosed each of the appellant's comparables are two-story with one-story dwellings of frame exterior construction. The appellant's comparable #1 is located in a different assessment neighborhood code (351) and has a crawl space foundation and comparables #2 through #5 have unfinished basements. Each comparable has central air conditioning and one fireplace.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .05 of a mile from the subject property, two of which are also along the same street as the subject. The comparables consist of two-story with one-story dwellings of frame exterior construction ranging in size from 2,605 to 2,877 square feet of living area. The dwellings were built in 1984 or 1985. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 441 to 462 square feet of building area. The comparables have improvement assessments that range from \$121,699 to \$126,422 or from \$42.96 to \$46.72 per square foot of living area. The assessor reported the subject's improvement assessment was reduced by 10.89% in 2021 and is still being applied in 2024.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

² The Board finds the best descriptions of the appellant's comparables are found in the property information printouts submitted by the board of review.

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 nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4 which differ from the subject in dwelling size. Additionally, the appellant's comparable #1 has a dissimilar crawl space foundation, when compared to the subject's basement foundation and it is located more than 2 miles away from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5, along with the four comparables submitted by the board of review, which are overall more similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$96,980 to \$126,422 or from \$36.43 to \$46.72 per square foot of living area. The subject property has an improvement assessment of \$106,338 or \$38.89 per square foot of living area, which falls within the range established by the best comparables in this record. After considering 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.

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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