



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

APPELLANT: Lyubomir Alexandrov  
DOCKET NO.: 12-03791.001-R-1  
PARCEL NO.: 03-35-408-023

The parties of record before the Property Tax Appeal Board are Lyubomir Alexandrov, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$36,430  
IMPR.: \$74,390  
TOTAL: \$110,820**

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 2012 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 is improved with a two-story single family dwelling of frame construction with 2,106 square feet of living area. The dwelling was constructed in 1910 and is approximately 102 years old. Features of the home include an unfinished basement, air conditioning, a fireplace and a detached garage with 440 square feet of building area. The property has a 6,000 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of frame construction that range in size from 1,340 to 1,615 square feet of living area. The comparables range in age from 63 to 90 years old. Each comparable had an unfinished basement and a detached garage ranging in size from 528 to 660 square feet of building area. One comparable had a fireplace. The comparables sold from January 2010 to October 2010 for prices ranging from \$162,000 to \$186,000 or from \$115.17 to \$134.33 per square foot of living area, including land.

The appellant also submitted a written statement and photographs of the subject property. The appellant asserted the subject has 8 inch aluminum siding and the windows on the first floor are very old and drafty. He also explained the basement is not suitable for finishing because the ceiling would be only 5 feet 9 inches. The appellant further stated the enclosed back porch is used for storage and not suitable for living. He also stated the kitchen cabinets are falling apart, the sink has rust in several places and the laminate counters are raised around the sink where water got under the laminate. Other issues included the vinyl tiles on the second floor bathroom are old and don't stick to the subflooring; the house has baseboard heating which prevented the installation of air conditioning on the first floor in 1998; the bathtub on the second floor leaks and stained the ceiling on the first floor bathroom; and the ceiling and walls on the second floor need drywall tape repair after the roof leaked.

Based on this evidence the appellant requested the subject's assessment be reduced to \$80,850.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,820. The subject's assessment reflects a market value of \$332,593 or \$157.93 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's comparable sales and six additional comparable sales identified by the township assessor. The six comparable sales used to support the subject's assessment were improved with two-story

dwelling of frame or brick and frame construction that ranged in size from 1,609 to 2,660 square feet of living area. The comparables were constructed from 1922 to 1963. Each comparable had a basement with one being 50% finished and a garage ranging in size from 387 to 616 square feet of building area. Four comparables had central air conditioning and five comparables had a fireplace. The sales occurred from June 2011 to April 2012 for prices ranging from \$300,000 to \$470,000 or from \$164.38 to \$215.66 per square foot of living area, including land.

The board of review submission also disclosed appellant's comparable #1 sold again in June 2011 for a price of \$403,000 or \$249.54 per square foot of living area, including land.

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

In rebuttal the appellant asserted the comparables used by the board of review were not very old, included superior features and had recently rehabbed interiors or additions. The appellant provided a critique of the board of review comparables and statements from the MLS describing the properties to demonstrate their superiority to the subject property.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales. These sales sold more proximate in time to the assessment date at issue than did the sales provided by the appellant. The board of review comparables sold for prices ranging from \$300,000 to \$470,000 or from \$164.38 to \$215.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,593 or \$157.93 per square foot of living area, including land, which is below the range established by the board of review comparable

sales on a square foot basis. The Board further finds that only one of the board of review comparables had a total purchase price below the market value reflected by the subject's assessment. The five remaining sales presented by the board of review had total prices ranging from \$347,000 to \$470,000, which is above the total market value reflected by the subject's assessment of \$332,593 and appears justified based on age and features. The appellant did provide a statement that the subject dwelling had condition issues; however, the evidence in this record did not demonstrate the subject's assessment was excessive considering the subject's state of repair. Based on this evidence the Board finds 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 18, 2015

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*A. Portol*

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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 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 the subsequent year 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.

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.