



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

APPELLANT: Lyubomir Alexandrov  
DOCKET NO.: 13-00664.001-R-1  
PARCEL NO.: 30-07-15-201-021-0000

The parties of record before the Property Tax Appeal Board are Lyubomir Alexandrov, the appellant, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,225  
**IMPR.:** \$8,744  
**TOTAL:** \$12,969

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 one-story dwelling of frame construction with 716 square feet of living area. The dwelling was constructed in 1957. Features of the home include a crawl-space foundation. The property has a .18-acre site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 1-mile of the subject property. The comparables consist of one-story frame dwellings that range in age from 104 to 151 years old as reported by the appellant. The homes range in size from 580 to 942 square feet of living area. One of the comparables has a two-car garage. The properties sold between March 2010 and September 2012 for prices ranging from \$7,000 to \$15,100 or from \$11.06 to \$17.98 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$7,919 which would reflect a market value of approximately \$23,757.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,969. The subject's assessment reflects a market value of \$39,075 or \$54.57 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Joliet Township Assessor's Office. The assessor noted that three of the appellant's sales occurred in 2010.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparables consist of one-story frame or masonry dwellings that were built between 1916 and 1928. The homes range in size from 816 to 980 square feet of living area with full basement foundations. One of the comparables has central air conditioning and each has a garage. These properties sold between October 2012 and November 2013 for prices ranging from \$41,000 to \$77,000 or from \$50.25 to \$82.26 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant pointed out that each of the comparables presented by the board of review were dissimilar type homes when compared to the subject in that each of the homes has a full basement and two of the homes have updates/upgrades according to the Multiple Listing Service data sheets for the homes. With the rebuttal, the appellant reprinted clear photographs of the comparables along with various remarks reportedly from the listing sheets.

### **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 parties presented a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 as the sales occurred in 2010, dates more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated value as of the assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sale #3 along with the board of review comparables which have varying degrees of similarity to the subject

property, but sold more proximate in time to the assessment date. These comparables sold between September 2012 and November 2013 for prices ranging from \$10,000 to \$77,000 or from \$11.06 to \$82.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$39,075 or \$54.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears justified when giving due consideration to the superior foundation of the board of review comparables when compared to the subject dwelling. 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



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Member

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Member



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Member

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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: June 24, 2016



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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.