



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

APPELLANT: Lyubomir Alexandrov  
DOCKET NO.: 13-00665.001-R-1  
PARCEL NO.: 11-04-04-102-027-0000

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:** \$13,571  
**IMPR.:** \$19,904  
**TOTAL:** \$33,475

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 900 square feet of living area. The dwelling was constructed in 1967. Features of the home include a concrete slab foundation and an attached 300 square foot garage. The property has a 6,634 square foot site and is located in Romeoville, Lockport 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 .5 of a mile of the subject property. The comparables consist of one-story frame dwellings that were similar in age to the subject. The homes range in size from 900 to 1,200 square feet of living area. One comparable has central air conditioning and three comparables have either one-car or two-car garages. The properties sold between June 2011 and July 2012 for prices ranging from \$40,000 to \$45,100 or from \$35.83 to \$50.00 per square foot of living area, including land. As part of the evidence the appellant argued that each comparable was similar to the subject with the exception

that comparable #2 converted the attached garage to a family room and two other comparables have larger garages than the subject.

Based on this evidence, the appellant requested a total assessment of \$12,879 which would reflect a market value of approximately \$38,637.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,475. The subject's assessment reflects a market value of \$100,859 or \$112.07 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 Lockport Township Assessor's Office. The assessor noted that the appellant did not provide copies of property record card to verify the data provided in the grid analysis.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales located in the subject's subdivision. The comparables consist of one-story frame dwellings that were similar in age to the subject. The homes range in size from 864 to 984 square feet of living area. One comparable has central air conditioning and each comparable has a garage. The properties sold between March 2013 and October 2013 for prices ranging from \$96,500 to \$124,500 or from \$98.07 to \$138.33 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 contended that while the board of review comparables were in close proximity and similar in size/style, the homes have "updated interiors, hardwood floors, new kitchens and appliances" whereas the subject has not been updated "in the last 47 years." As part of the rebuttal, the appellant set forth remarks on board of review comparables #1 through #5 as drawn from the Multiple Listing Service data sheets describing the condition of the homes and whether they have been updated/rehabbed recently. The appellant noted that the prior owner let the subject property go to a tax deed and the property needed a lot of repairs; "we fixed what needed fixing, so we can rent it" but the kitchen cabinets, windows and appliances are circa 1967.

### **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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject dwelling. The comparables presented by the appellant were more proximate in time to the valuation date at issue of January 1, 2013.

The ten comparables presented by both parties sold between June 2011 and October 2013 for prices ranging from \$40,000 to \$124,500 or from \$35.83 to \$138.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$100,859 or \$112.07 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported 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.



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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.