



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

APPELLANT: Lyubomir & Milena Alexandrov
DOCKET NO.: 19-09086.001-R-1
PARCEL NO.: 03-35-408-023

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

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$52,200
IMPR.: \$65,846
TOTAL: \$118,046

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 single-family dwelling of frame exterior construction with 1,970 square feet of living area. The dwelling was constructed in 1910. Features of the home include a partial unfinished basement with a 66-inch ceiling height, air conditioning for the second floor only¹ and a detached two-car garage containing 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 appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales and argued that the subject dwelling has not been updated or remodeled like many homes in the area. Furthermore, the appellants contend that the subject dwelling is situated along a runway flight path from O'Hare Airport creating frequent airline noise. The

¹ The assessing officials depict the home as having central air conditioning for assessment purposes.

subject's lot size is a legal, but non-conforming use, as it is smaller than currently allowed of 7,500 square feet. Furthermore, given this lot size, the subject has a minimal backyard with no room for a children's swing set or other similar backyard amenity.

In the Section V grid analysis, the appellants described three comparables, two of which are located in the same neighborhood code assigned to the subject and each of which are located within a mile of the subject along with being serviced by the same schools. The appellant Lyubomir Alexandrov testified that these comparable dwellings are in similar condition to the subject property. The comparable parcels range in size from 8,350 to 10,800 square feet of land area and are improved with either two-story or part two-story and part one-story dwellings of frame, brick and frame or frame and wood shaker siding construction. The homes range in age from 72 to 113 years old and range in size from 1,681 to 1,725 square feet of living area. Each comparable has a basement, one of which is a walkout-style. Features include central air conditioning and a 1.5-car to a 3-car garage. One comparable also has a fireplace. The properties sold from January 2017 to June 2019 for prices ranging from \$178,000 to \$300,000 or from \$105.89 to \$174.83 per square foot of living area, including land.

Based on this evidence and argument, the appellants requested a reduced total assessment of \$93,000 which would reflect a market value of \$279,028 or \$141.64 per square foot of living area, including land.

In the course of cross-examination, the board of review representative asserted that given since the subject lot is platted, it would in fact be rebuildable, contrary to the appellants' inference. The representative as well disputed the appellants' contention that the subject property is in the direct flight path of a runway; he contended that around mid-2015, O'Hare made all of the runways east/west routes which would prevent crossing over the appellants' home which is southwest of the airport.

The Administrative Law Judge (ALJ) asked the appellants about the air conditioning that only exists on the second floor. The appellants testified that at the time of installation, the appellants made an economic decision to only install air conditioning on the second floor of the home. They further testified that any future upgrade to have the entire home air conditioned would require a new unit and along with installation of new ductwork on the first floor as the home lacks such at this time.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,540. The subject's assessment reflects a market value of \$462,383 or \$234.71 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

Appearing at hearing on behalf of the board of review was Don Whistler, member of the board of review. He called Donna Castiglia, Senior Residential Appraiser with the Addison Township Assessor's Office, as the board of review's witness. In response to the appeal, the board of review submitted information gathered by the Addison Township Assessor's Office addressing the comparables chosen by the appellants and providing seven comparable sales in support of the subject's assessment.

As to the appellants' comparables, Castiglia reported that comparable #1 reflects a sale price for the land only (i.e., a teardown) and she further testified that this property is located in an inferior neighborhood to the subject. As to appellants' comparable #2, Castiglia testified this property sold but was then torn down and re-built. Appellants' comparable #3 also sold prior to rehabilitation; after being rehabbed, comparable #3 resold in February 2020 for \$430,000 and this is a 1.5-story dwelling rather than a two-story design like the subject.

As to the subject's air conditioning feature, Castiglia testified that for assessment purposes central air conditioning adds "about \$1,000" in assessed value to the assessment. She further testified that the subject dwelling was inspected by the assessing officials in 2013 at which time the dwelling size was reduced with the removal of an enclosed porch that had been incorrectly assessed as living area square footage.

In support of the subject's assessment, the assessing officials provided seven comparables located in the subject's neighborhood code. The parcels range in size from 8,150 to 11,690 square feet of land area and are improved with two-story dwellings of frame, brick or frame and brick exterior construction. The homes were built between 1922 and 1961 and range in size from 1,615 to 2,045 square feet of living area. Six of the comparables have basements, four of which have finished area. Five of the dwellings have central air conditioning and five homes each have a fireplace. Each comparable has a detached garage ranging in size from 400 to 660 square feet of building area. The comparables sold from February 2017 to August 2019 for prices ranging from \$408,000 to \$492,500 or from \$212.39 to \$278.45 per square foot of living area, including land.

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

In rebuttal, the appellants contend that each of the board of review comparable properties have larger lots than the subject property. Moreover, the appellants testified and provided summaries in the written rebuttal that the Multiple Listing Service (MLS) data sheets for the board of review properties indicate the homes are in superior condition, have recently been renovated, provide more bedrooms, and/or feature finished basement areas all of which are superior to the subject that has not been renovated since 1987. In addition, some of the comparables are not traditional two-story homes, but a Cape Code style home that differs from the subject.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable

#3 due to its differing design when compared to the subject two-story dwelling. The Board has given reduced weight to board of review comparables #1, #4, #6 and #7 as each of these dwellings are superior to the subject by having full or partially finished basement area along with comparables #4 and #6 being significantly newer than the subject dwelling built in 1910.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #2, #3 and #5 which present varying degrees of similarity to the subject in location, age, dwelling size and/or features. Based on the evidence, each of the parties' comparables are superior to the subject in central air conditioning feature, age and garage size for all but one of these comparables. These five most similar comparables sold from January 2017 to August 2019 for prices ranging from \$178,000 to \$423,000 or from \$105.89 to \$250.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$462,383 or \$234.71 per square foot of living area, including land, which is above the range of the best comparable sales in terms of overall value and appears to be excessive given the subject's age, lack of central air conditioning throughout the home and reported low basement ceiling height which was not refuted. Based on this evidence and after considering adjustments to the best comparables for their superior condition and/or features, the Board finds a reduction in the subject's assessment is 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

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: January 17, 2023



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

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