



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

APPELLANT: Lyubomir Alexandrov
DOCKET NO.: 23-05673.001-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 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: \$61,850
IMPR.: \$76,100
TOTAL: \$137,950

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on June 11, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant Lyubomir Alexandrov and his spouse Milana Alexandrova. Appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Donna Castiglia, Senior Residential Appraiser for Addison Township.

Findings of Fact

The subject property consists of a 2-story dwelling of frame exterior construction with 1,970 square feet of living area. The dwelling was constructed in approximately 1910 and has a chronological age of 113 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, a 440 square foot garage and an enclosed porch with 187 square feet of area. The property has an approximately 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 located within 0.6 of a mile from the subject property. The comparables have sites with either 6,000 or 9,300 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 1,910 to 2,252 square feet of living area. The dwellings were built from 1927 to 1979. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 300 to 660 square feet of building area. Two comparables each have one fireplace. The properties sold from July 2020 to October 2021 for prices ranging from \$325,000 to \$360,000 or from \$149.98 to \$188.48 per square foot of living area, land included.

Mr. Alexandrov testified he determined his assessment request based on the average per square foot sale price of his comparable properties. The appellant noted the Property Tax Appeal Board issued favorable rulings associated with the subject property for the 2019 through 2022 tax years. Ms. Alexandrova testified the subject's site measures 60' x 100' and that the property lacks any meaningful backyard area. Ms. Alexandrova further testified the subject property was last updated 35 years ago.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$108,094 which reflects a market value of \$324,314 or \$164.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,760. The subject's assessment reflects a market value of \$474,609 or \$240.92 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

Mr. Whistler introduced his witness, Ms. Castiglia who stated she has worked in the Addison Township Assessor's Office for approximately 17 years. Ms. Castiglia testified she had visited the subject property in 2022 at which time the basement foundation was changed to a crawl space due to its ceiling height. Ms. Castiglia further testified the assessor's office placed a negative 15% factor on the subject's improvement assessment to account for the subject's physical condition and that the 2023 assessment reflects this factor.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located within 0.59 of a mile from the subject property. Board of review comparables #7 and #8 are the same property with two sale dates. The comparables have sites that range in size from 7,405 to 9,147 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 1,742 to 2,115 square feet of living area. The homes were built from 1920 to 1961. Each comparable has a basement, six of which have finished area.¹ Seven dwellings have central air conditioning and each comparable has a garage ranging in size from 324 to 660 square feet of building area. The properties sold from July 2021 to May 2023 for prices ranging from \$525,630 to \$660,000 or from \$260.99 to \$324.34 per square foot of living area, land included.

¹ The Board finds board of review comparable #5 has a finished basement as reported in the description of the property submitted by the appellant which was not refuted.

Ms. Castiglia testified the Addison Township Assessor's Office selected a total of nine comparables where three sales each occurred in 2023, 2022 and 2021. In comparing the board of review's three comparables sold in 2023 to the subject property, Ms. Castiglia testified, "these homes do not have the physical depreciation and have basements." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal and oral testimony the appellant critiqued each of the board of review's comparables as having updates, basements, finished basements and/or larger site sizes when compared to the subject property. As a result of these differences, the appellant testified none of the board of review comparables are good comparables 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 comparable sales for the Board's consideration, where one comparable sold twice. The Board gives less weight to each of the appellant's comparables along with board of review comparables #7, #8 and #9 which sold in 2020 or 2021, less proximate in time to the January 1, 2023 assessment date than other properties in the record. The Board gives less weight to board of review comparables #1, #3 and #5 through #9 all of which have a finished basement in contrast to the subject's crawl space foundation.

The Board finds the best evidence of market value to be board of review comparables #2 and #4 which are similar to the subject in location, design, dwelling size and garage amenity. However, these two best comparables are newer in age, have a larger site size and each has a basement foundation, unlike the subject suggesting downward adjustments are needed to make these properties more equivalent to the subject. Additionally, based on descriptions of the property, they appear to be more updated relative to the subject property. These best comparables sold in April 2022 and May 2023 for prices of \$550,000 and \$555,000 or \$276.67 and \$290.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,609 or \$240.92 per square foot of living area, including land, which falls below the two best comparable sales in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, with respect to physical condition, site size and foundation type, the Board finds the subject's assessment appears excessive and a reduction in the subject's assessment is warranted.

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: _____

August 19, 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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