FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: LYUBOMIR ALEXANDROV
DOCKET NO.: 23-34840.001-R-1
PARCEL NO.: 30-20-406-035-0000

The parties of record before the Property Tax Appeal Board are LYUBOMIR ALEXANDROV, the appellant(s); and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$2,008
IMPR.:	$10,421
TOTAL:	$12,429

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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.

Findings of Fact

The subject property consists of an approximately 72-year-old dwelling of frame and masonry construction with 1,134 square feet of living area. Features of the home include a full basement and a one-car garage. The property has a 4,725 square foot site located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The record discloses that the subject property is not owner-occupied during the lien year.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three sales comparable properties with varying degrees of similarity to the subject. The appellant reported that the suggested comparable properties were located within a .3-mile radius of the subject. The suggested comparable properties were all class 2-03 properties, built either in 1950 or 1951 and are dwellings of brick-frame construction. The comparable properties ranged: in price between $46,000 to $50,000; in living area square footage between 1,100 to 1,140; and in sale price per square foot between $40.42 to $45.45, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $4,903.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $12,429. The subject's assessment reflects a market value of $124,290 or $109.60 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three sales comparable properties with varying degrees of similarities to the subject. The Board finds that the board of review's suggested comparable #3 is the subject property. The BOR disclosed that the submitted comparable properties were located within a ¼-mile radius and at least one of the comparables were located on the same block. All the comparable properties had the same neighborhood code as the subject and are described as 1.5-story dwellings of either masonry or frame and masonry construction. They are 71 or 73 years in age and ranged in size from 1,125 to 1,126 square feet of living area. They sold from June 2022 to September 2023 for prices ranging from $160,000 to $215,000 or $142.10 to $191.11 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 submitted the Redfin website links for the board of review's suggested comparables and pointed out characteristic differences in the board of review's evidence compared to the subject.

At hearing, the appellant's wife, Mrs. Alexandrova, testified regarding the damage to the subject and the repairs that have been made. Mrs. Alexandrova further testified that the subject was vacant and uninhabitable and personally witnessed the condition of the subject and the photos submitted are representative of the state of the subject. The appellant testified that the only repair on the subject was the plumbing to rectify the leaking and cleanup of the drywall and other debris. The appellant also disclosed the 2021 PTAB decision reflecting a total assessment value of $3,000. The appellant reaffirmed its position that the 2023 assessed value for the subject property is excessive and that the total assessment should be reduced.

At hearing, the board of review disclosed the photos submitted in the record have been submitted by the appellant in a previous appeal. The board of review claims that the photos of the subject are from 2022 and the appellant failed to disclose updated photos from 2023. The board of review requests the Board rejects the claim of vacancy for this home as the appellant fails to submit a plan of action on how to restore the property to make it habitable. The board of review reaffirmed its position that the 2023 assessed value for the subject property should be confirmed.

Conclusion of Law

The Property Tax Code governing these proceedings is very clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative rule, it states that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review .. . ." (86 Ill.Admin.Code §1910.50(a)).

The Board finds the 2023 appeal is de novo and will not give any weight or consideration to any prior actions on previous appeals by the Cook County board of review in assessing the subject. The Board finds that the prior actions by the board of review were not a part of the triennial years for the Thornton township and, by law, the Board is under no obligation to consider it. The Board finds that 2021 certified board of review's total assessment's final decision has no bearing on this decision as it precedes this proceeding and not a part of this triennial. Instead, the Property Tax Appeal Board will analyze all of the appellant's evidence filed before the Board relevant to the 2023 appeal.

Additionally, the taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The appellant submitted documentation showing the vacancy of the subject property in the form of photos and testimony. The Board gives the appellant's argument little weight. In Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . . [E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. Id. at 431. To demonstrate or estimate the subject's market value using income, one must establish, through the use of market data, the market rent, vacancy and collection losses, and expenses to arrive at a net operating income reflective of the market and the property's capacity for earning income. The appellant did not provide such evidence and, therefore, the Board gives this argument no weight and finds that a reduction based on the subject's vacancy and lack of income is not warranted.

The Board rejects the appellant's request for some relief based on vacancy. The Board finds the appellant has not demonstrated a substantial plan to restore the property and subsequently generate income. The Board further finds the photos submitted in the 2023 appeal are the same photos submitted in a previous appeal and although the appellant's witness testified credibly that the subject is still in an uninhabitable state, the appellant has only repaired the plumbing and cleaned the drywall and debris during that timeframe. The appellant failed to disclose what prevented more progress in repairs or explain why it isn't the fault of the appellant the delay to complete additional repairs. Therefore, the Board gives the appellant's argument little weight and a reduction based on the subject's vacancy is not warranted.

The Board concludes that there are no suitable suggested comparables in this record that are similar in location, construction, size and amenities. The Board finds three of board of review's suggested comparables are newly renovated and/or fully rehabbed based on the Redfin website links submitted in the appellant's rebuttal evidence and they are not reflective of the current condition of the subject property. Additionally, the Board finds the appellant did not disclose the condition of their suggested comparables. The appellant argues that the subject is uninhabitable and needs significant repair but the Board is unable to suitably compare the suggested comparables without more information about them.

Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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. 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:

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: July 21, 2026

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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