FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lyubomir Alexandrov
DOCKET NO.: 23-55479.001-R-1
PARCEL NO.: 24-36-103-031-0000

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:	$3,680
IMPR.:	$16,320
TOTAL:	$20,000

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 109-year-old 1.5-story dwelling of frame construction with 1,728 square feet of living area. Features of the home include a full basement and a two-car garage. The property has a 6,400 square foot site located in Blue Island, Worth 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 .6-mile radius of the subject. The suggested comparable properties were all class 2-03 properties, built in years from 1883 to 1953 and are one or 1.5-story dwellings of frame and masonry construction. The comparable properties ranged: in price between $75,000 to $110,000;

in living area square footage between 1,038 to 1,698; and in sale price per square foot between $60.16 to $72.25, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $11,358.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $20,000. The subject's assessment reflects a market value of $200,000 or $115.74 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 four sales comparable properties with varying degrees of similarities to the subject. The board of review did not disclose the proximate distance to subject for three of the suggested comparables. One of the board of review’s suggested comparable properties is located within the same subarea as the subject. All the comparable properties are described as 1.5-story dwellings of either frame or masonry construction. They range in age from 98 to 130 years and ranged in size from 1,536 to 1,737 square feet of living area. They sold from June 2021 to July 2023 for prices ranging from $205,000 to $267,500 or $118.02 to $174.15 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 testified that the subject property is outdated and submitted photos of its condition as of the end of 2023. The appellant further testified that the only repair on the subject was to the gutters in 2020. The appellant also disclosed the 2021 PTAB decision reflecting a total assessment value of $11,822 or $11,823. 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 are undated. The board of review rested on the previously submitted evidence in the record. 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 the appellant did not submit the 2021 certified board of review's total assessment's final decision notwithstanding it having 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 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 not located in the same neighborhood code or subarea as the subject. The Board further finds that the 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's suggested comparables are not similarly constructed as the subject and the appellant's suggested comparables #2 and #3 are one-story dwellings unlike the subject. The Board further finds that the appellant's suggested comparable #3 is considerably smaller in living area square footage than the subject.

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

AGENCY

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