FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lyubomir Alexandrov
DOCKET NO.: 23-55527.001-R-1 through 23-55527.002-R-1
PARCEL NO.: See Below

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-55527.001-R-1	24-36-309-005-0000	455	7,562	$8,017
23-55527.002-R-1	24-36-309-006-0000	455	7,562	$8,017

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 70-year-old 1.5-story dwelling of frame and masonry construction with 1,264 square feet of living area. A feature of the home is a full basement. The property has a 2,600 square foot site located in Blue Island, Worth Township, Cook County. The subject building is comprised of two parcels split equally down the middle of the entire property with the line going east to west. 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 .9-mile radius of the subject. The suggested comparable properties were all class 2-03 properties, built in years from 1883 to 1964 and are one or 1.5-story dwellings of frame, masonry, or brick veneer construction. The comparable properties ranged: in price between $36,000 to $110,000; in living area square footage between 1,040 to 1,698; and in sale price per square foot between $34.62 to $64.78, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $6,720.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $8,017 for each parcel number. The subject's assessment reflects a market value for each parcel number of $80,170 or $63.43 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 one of the suggested comparables. Three of the board of review’s suggested comparable properties are located within the same subarea as the subject. All the comparable properties are described as one-story dwellings of either frame or masonry construction. They range in age from 58 to 115 years and ranged in size from 1,090 to 1,278 square feet of living area. They sold from February 2022 to May 2023 for prices ranging from $165,000 to $199,000 or $139.48 to $182.57 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 disclosed that the subject in a poor condition home and located in the unincorporated area on the border with Robbins. 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 does not allow for drinking water due to plumbing issues. The appellant further testified that the board of review’s suggested comparables are in superior condition to the subject. 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 testified that there is no evidence provided of the condition of the subject. 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 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 further finds that the board of review's suggested comparables #1 and #2 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 all of the board of review's suggested comparables and the appellant's suggested comparables #1 and #3 are one-story dwellings unlike the subject. The Board further finds that the appellant's suggested comparable #2 is considerably older in age 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: September 15, 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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