



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

APPELLANT: Lyubomir Alexandrov  
DOCKET NO.: 07-30376.001-R-1  
PARCEL NO.: 06-21-201-029-0000

The parties of record before the Property Tax Appeal Board are Lyubomir Alexandrov, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$25,826  
**IMPR.:** \$0  
**TOTAL:** \$25,826

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant parcel containing 21,344 square feet of land area. The subject is located in Streamwood, Hanover Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted aerial photographs and a grid analysis of four land comparables located near the subject. The comparables range in size from 11,586 to 215,908 square feet and were reported to have land assessments ranging from \$637 to \$11,874 or \$0.06 per square foot of land area. The subject has a land assessment of \$25,826 or \$1.21 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$1,008 or \$0.05 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment was disclosed. In support of the subject's assessment, the board of review submitted a brief letter, property data sheets for the subject

and the appellant's comparables, as well as a grid analysis of three additional comparable properties. Data sheets for the appellant's comparables #3 and #4 depict these properties as containing 442,329 and 215,908 square feet, respectively, with corrected land assessments of \$1.32 per square foot of land area. The board of review's letter described the appellant's comparables #1 and #2 as "out-lots". The board of review's comparables range in size from 20,250 to 442,329 square feet and have land assessments ranging from \$28,957 to \$583,874 or \$1.43 or \$1.32 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant claimed the board of review's corrected assessments for his comparables #3 and #4 are incorrect and that they actually have land assessments as he stated in his petition grid, namely \$11,874 and \$5,680. The appellant submitted data sheets from the Cook County Assessor's Office that do indeed indicate these comparables have land assessments of \$11,874 and \$5,680. The appellant also attempted to submit information on four additional comparables.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). Therefore, the Board finds the additional comparables are inadmissible and will not be considered.

The Board finds the parties submitted seven comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #3 and #4 and the board of review's comparables #2 and #3 because they differed significantly in lot size when compared to the subject. The Board finds the appellant's comparables #1 and #2 and the board of review's comparable #1 were similar to the subject in lot size and had land assessments ranging from \$651 to \$28,957 or from \$0.06 to \$1.43 per square foot of land area. The subject's land assessment of \$25,826 or \$1.21 per square foot falls within this range. The Board notes the board of review's comparable #1 is most similar to the subject in land size and its land assessment at the upper end of the range supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J.R.*

Acting 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: December 23, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.