



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

APPELLANT: Nicholas Levas  
DOCKET NO.: 12-23918.001-R-1  
PARCEL NO.: 09-20-408-027-0000

The parties of record before the Property Tax Appeal Board are Nicholas Levas, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 9,142  
**IMPR.:** \$ 15,161  
**TOTAL:** \$ 24,303

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame and masonry construction with 4,118 square feet of living area. The dwelling is one year old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 15,900 square foot site, and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an affidavit naming the appellant as the affiant, wherein the appellant stated that he was the general contractor for the subject, and that total construction costs were \$138,000. The appellant also submitted a computer printout from the City of Des Plaines,

Department of Community Development, Building and Code Enforcement Division. This printout states that the appellant is the general contractor. The printout also states that the subject was approved for occupancy on April 27, 2012. The appellant also submitted a PTAX-203 for the land the subject was built upon, from its purchase in July 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,766. The subject's assessment reflects a market value of \$369,102, or \$89.63 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables. The board of review also submitted information on four comparable sales.

#### **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 has not met this burden of proof and a reduction in the subject's assessment is not warranted based on market value.

The appellant's only evidence of the subject's market value was an affidavit. The appellant did not submit construction costs, construction receipts, final billing statements from subcontractors, or anything similar. A self-serving affidavit is not enough to overcome the appellant burden of proof of a preponderance of the evidence. Therefore, the Board finds that a reduction is not warranted based on the appellant's market value argument.

However, construction on the subject was completed during tax year 2012. Therefore, Section 9-180 of the Property Tax Code is applicable, which states, in relevant part:

Sec. 9-180. Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for

occupancy or for intended customary use to December 31 of that year.

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Computations under this Section shall be on the basis of a year of 365 days.

Therefore, the subject's assessment must be reduced, as it was not occupied until April 27, 2012. There are 248 days between April 27, 2012 and December 31, 2012. Therefore, the subject was only occupied for 67.95% of the year ( $248 \div 365 = 67.95\%$ ). Thus, the Board will reduce the subject's assessment by 32.05% pursuant to Section 9-180 of the Property Tax Code.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Louis*

Member

*J. R.*

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: February 20, 2015

*A. Proctor*

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.