



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

APPELLANT: Nicholas Levas
DOCKET NO.: 13-22399.001-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 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: \$ 7,950
IMPR.: \$ 38,437
TOTAL: \$ 46,387

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 2013 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 a two-story dwelling of frame and masonry construction with 4,118 square feet of living area. The dwelling was constructed in 2009. Features of the home include a partial unfinished basement, central air conditioning, one 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 appellant contends overvaluation as the basis of the appeal. The appellant submitted an affidavit attesting that the subject is a newly constructed dwelling having construction costs of \$138,000 and that the appellant was the general contractor. In further support, the appellant submitted a copy of the certificate of occupancy issued in June 2012 and the Illinois PTAX-203 form confirming the sale price of the subject in July 2009 for \$102,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,387. The subject's assessment reflects a market value of \$461,103 or \$111.97 per square foot of living area, land included, when using the 2013 three year median level of assessment for Cook County of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted assessment and sales data on 12 equity comparables.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to submit sufficient evidence of the subject's construction costs. The appellant's only evidence of construction costs was an affidavit signed by the appellant. No further evidence such as an itemization of costs, architect drawings, photographs, and/or contractor affidavits were submitted to substantiate the appellant's self-sworn construction costs. After considering the evidence submitted, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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.

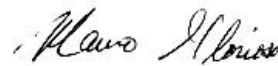
Chairman




Member



Member



Member



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: September 18, 2015



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.