

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: C. Apfelbaum  
DOCKET NO.: 04-24707.001-R-1  
PARCEL NO.: 04-21-109-018-0000

The parties of record before the Property Tax Appeal Board are C. Apfelbaum, the appellant, by attorney Mary T. Nicolau with the law firm of Smith Davies & Nicolau in Lincolnwood, and the Cook County Board of Review.

The subject property consists of a 28-year-old, two-story, single-family dwelling of frame and masonry construction containing 3,261 square feet of living area and located in Northfield Township, Cook County. Features of the home include two and one-half bathrooms, a partial-unfinished basement, air-conditioning and a fireplace.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a three-page brief, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the board of review's decision and other data. Based on the appellant's documents, the three suggested comparables offered by the appellant consist of two-story, 24 or 28-year-old, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,783 to 3,521 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, a partial-unfinished basement, air-conditioning, from one to three fireplaces and a multi-car attached garage. The improvement assessments range from \$15.29 to \$17.40 per square foot of living

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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: \$ 13,760  
IMPR.: \$ 59,088  
TOTAL: \$ 72,848

Subject only to the State multiplier as applicable.

PTAB/rfd5504