

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lucia Allison
DOCKET NO.: 05-26372.001-R-1
PARCEL NO.: 22-35-403-007-0000

The parties of record before the Property Tax Appeal Board are Lucia Allison, the appellant, by attorney Rusty Payton of the Law Offices of Rusty Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a nine-year old, one-story style dwelling of frame construction containing 2,874 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace, and a three and one-half car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story masonry or frame and masonry dwellings that range in age from nine to 13 years old. The comparable dwellings range in size from 3,048 to 3,490 square feet of living area. Each comparable has a basement, a fireplace, and a two-car attached garage; two have central air conditioning. The comparables have improvement assessments ranging from \$10.31 to \$11.86 per square foot of living area. The subject's improvement assessment is \$15.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story masonry dwellings that are either eight or 13 years old. The dwellings range in size from 2,796 to 2,916 square feet of living area. Features include an unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. These properties have improvement assessments ranging from \$15.51 to \$15.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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:	\$	8,697
IMPR.:	\$	43,408
TOTAL:	\$	52,105

Subject only to the State multiplier as applicable.

PTAB/BRW/Apr.09/05-26372