PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lucilla Berman
DOCKET NO.: 06-23170.001-R-1
PARCEL NO.: 03-15-217-032-0000

The parties of record before the Property Tax Appeal Board are Lucilla Berman, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 21-year old, two-story style dwelling of frame construction containing 2,292 square feet of living area with a partial, unfinished basement, central air conditioning, a fireplace, and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame dwellings that range in age from 16 to 35 years old. The comparable dwellings range in size from 2,218 to 2,846 square feet of living area. These properties have improvement assessments ranging from $8.39 to $9.70 per square foot of living area. The subject's improvement assessment is $12.54 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 two-story frame dwellings that are either 20 or 21 years old. The dwellings range in size from 2,176 to 2,320 square feet of living area. These properties have improvement assessments ranging from $12.55 to $13.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further

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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:	$	5,973
IMPR.:	$	28,731
TOTAL:	$	34,704

Subject only to the State multiplier as applicable.

PTAB/BRW/June 09/06-23170