PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter Touff
DOCKET NO.: 06-21688.001-R-1
PARCEL NO.: 09-28-302-041-0000

The parties of record before the Property Tax Appeal Board are Peter Touff, 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 16-year old, two-story style dwelling of frame and masonry construction containing 2,119 square feet of living area with a crawl-space foundation, 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 seven comparable properties. On the grid analysis, four are described as two-story frame or frame and masonry dwellings that range in age from 42 to 53 years old. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 2,113 to 2,496 square feet of living area. These properties have improvement assessments ranging from $8.21 to $9.91 per square foot of living area. The subject's improvement assessment is $12.11 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 four comparable properties consisting of two-story frame and masonry dwellings that range in age from nine to 16 years old. The dwellings range in size from 2,119 to 2,598 square feet of living area. These properties have improvement assessments ranging from $12.11 to $13.59 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:	$	5,555
IMPR.:	$	25,671
TOTAL:	$	31,226

Subject only to the State multiplier as applicable.

PTAB/BRW/May 09/06-21688