



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

APPELLANT: Charles Oehler  
DOCKET NO.: 16-20007.001-R-1  
PARCEL NO.: 01-06-300-018-0000

The parties of record before the Property Tax Appeal Board are Charles Oehler, the appellant, by Christopher G. Walsh, Jr., Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$16,718  
**IMPR.:** \$29,282  
**TOTAL:** \$46,000

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 2016 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 is improved with a 1-story frame and masonry dwelling. The home is approximately 46 years old and contains 2,870 square feet of living area. Features include a full basement with finished area, 2 fireplaces and a 2-car garage. The site is 222,910 square feet in size and is located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from an individual on September 29, 2016 for \$460,000. The sale was handled through a realtor, advertised on the Multiple Listing Service, was sold in settlement of a contract for deed and the sale was not between family or related corporations. The appellant submitted a Settlement Statement confirming the sale price and date of sale and listing the realtor's

commission. The appellant did not disclose the length of time the subject was on the market. Based on this evidence, the appellant requested the 2016 total assessment be reduced to \$46,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,656. The subject's assessment reflects a market value of \$706,560 or \$246.19 per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales having the same neighborhood code as the subject. They are described as 1 or 1.5-story frame or frame and masonry dwellings that range in age from 28 to 57 years old and range in size from 2,712 to 3,526 square feet of living area. The features have varying degrees of similarity as compared to the subject. The comparables sold from May 2014 through November 2015 for prices ranging from \$625,000 to \$1,097,500 or from \$230.46 to \$311.26 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave less weight to the board of review comparables #3 and #4 due to their sale dates not occurring proximate in time to the subject's assessment date and/or dissimilar style or dwelling size. The Board finds board of review comparables #1 and #2 were similar to the subject in location, age, style, dwelling size and site size. These comparables sold in October and November 2015 for \$625,000 and \$700,000 or for \$230.46 and \$233.02 per square foot of living area including land. The subject's assessment reflects a market value of \$706,560 or \$246.19 per square foot of living area including land which is greater than the two most similar comparables provided by the board of review on both a total market value basis as well as a per square foot basis.

The Board finds the best evidence of market value to be the sale of the subject property nine months after the assessment date at issue for \$460,000. The appellant submitted evidence that the sale had the elements of an arm's-length transaction. The board of review presented no evidence challenging the arm's-length nature of the subject's sale. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: March 19, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Charles Oehler, by attorney:  
Christopher G. Walsh, Jr.  
Attorney at Law  
111 West Washington Street  
Suite 1150  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602