



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

APPELLANT: Fredrick H. Gohl Trust  
DOCKET NO.: 16-21270.001-R-1 through 16-21270.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Fredrick H. Gohl Trust, the appellant, by attorney James R. Fortcamp, of Seyfarth Shaw LLP 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-21270.001-R-1	01-04-300-006-0000	970	0	\$970
16-21270.002-R-1	01-05-402-005-0000	29,889	55,941	\$85,030

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 consists of a two-story," single-family residential dwelling of brick exterior construction with 4,432 square feet of living area. The dwelling was built in 1929. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, two attached garages, and three detached garages. Other improvements include a small apartment over a detached garage, a pole barn, a tennis court (poor condition), and a non-functional in-ground pool. The property's two parcels have a combined 411,670 square foot site and are located in Barrington Hills, Barrington Township, Cook County. The property is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

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<sup>1</sup> The Board finds the only evidence of the subject's property description was provided within the appellant's evidence.

The appellant submitted the final decision of the Cook County Board of Review dated 11/01/2016 for the 2016 assessment year. The "Board of Review Final" total assessments are \$970 for PIN 01-04-300-006-0000 and \$124,280 for PIN 01-05-402-005-0000. The subject's two parcels have a combined total assessment of \$125,250. The subject's assessment reflects a market value of \$1,252,500 or \$282.60 per square foot of living area, including land, when using the 2016 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The Attorney for appellant submitted its "RESIDENTIAL APPEAL", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, a supplemental "BRIEF" with a signed affidavit from the appellant's attorney, and an appraisal of the subject property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a retrospective appraisal estimating the subject property has a market value of \$860,000 as of January 1, 2016. The appellant's appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appellant's appraisers selected three suggested comparable residential properties that are located within .50 or 1.25 of a mile from the subject property. The comparables are two-story dwellings ranging in size from 3,541 to 5,244 square feet of living area. The comparables have other features with varying degrees of similarity to the subject. The comparables have sale dates ranging from December 2014 to June 2015 for sale prices ranging from \$800,000 to \$850,000 or from \$162.09 to \$225.92 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjustments for sale prices from \$804,900 to \$901,560.

The board of review submitted its "Board of Review - Notes on Appeal" but did not complete the "Comparable Sales/Assessment Equity Grid Analysis" or refute the information provided in the appellant's appeal.

In support of its contention of the correct assessment, the board of review submitted a list of 52, class 2-02 and 2-04 comparable sales, 38 of which are located within the same neighborhood code as the subject property. The board of review's evidence did not include the property characteristics for any of the 52 sales comparables. These comparables have sale dates ranging from April 1990 to December 2015 for sale prices ranging from \$28,125 to \$3,610,500 or from \$22.40 to \$780.14 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 finds the best evidence of market value to be the retrospective appraisal submitted by the appellant estimating the subject has a market value of \$860,000 as of January 1, 2016. The subject's assessment reflects a market value of \$1,252,500 or \$282.60 per square foot of living

area, including land, which is above the appraised value. The Board gave no weight to the board of review sale comparables when compared to the subject due to their dissimilar neighborhood and class codes, lack of property descriptions, and/or older sale dates when compared to the subject's January 1, 2016 assessment date. Based on the evidence contained in this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's appraisal is justified.

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.

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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

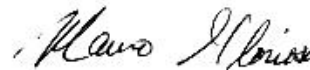
\_\_\_\_\_  
Member

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: November 19, 2019



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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

Fredrick H. Gohl Trust, by attorney:  
James R. Fortcamp  
Seyfarth Shaw LLP  
233 South Wacker Drive  
Suite 8000  
Chicago, IL 60606

COUNTY

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