

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Jan A. Krappel  
DOCKET NO.: 05-23285.001-R-1  
PARCEL NO.: 02-34-200-054-0000

The parties of record before the Property Tax Appeal Board are Jan A. Krappel, the appellant, and the Cook County Board of Review.

The subject property consists of a lot, 02-34-200-054 (054) adjacent to and under the same ownership as a residentially improved lot, 02-34-200-004 (004). Cook County Ordinance grants a residential level of assessment of 16% to lots adjoining to or contiguous to a residence both of which are under common ownership. The subject parcel contains 29,795 square feet of land and is located on Old Plum Grove Road in Palatine Township, Cook County. The residentially improved lot 02-34-200-004 contains 20,124 square feet.

The appellant, Jan A. Krappel, appeared before the Property Tax Appeal Board arguing that the subject's fair market value is not accurately reflected in its assessment. In support of this claim, the appellant submitted a one-page market analysis from an associate broker, Tom Obos with Remax Suburban in Schaumburg, disclosing that the subject land is not build able and unsaleable and considered the highest and best use of the subject property was to beautify and increase the size of the lot with the appellant's existing and adjacent residence. Mr. Obos indicated that the subject actually contains three individual pieces of land separated by the appellant's existing residence and its land 02-34-200-004. Mr. Obos also indicated the following: that the portion of the land adjacent to the west contains 3,000 square

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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:	\$ 12,276
IMPR.:	\$ 0
TOTAL:	\$ 12,276

Subject only to the State multiplier as applicable.

Final administrative decisions of the Property Tax Appeal Board are 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.

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feet and is in a flood plain with an active creek running through it, the section adjacent to the north is in the flood plain, has a creek running through it and measures about 4,200 square feet and the final piece to 02-34-200-054 with just over 22,000 square feet is also in the flood plain with more than half of the land used for the appellant's septic field. Mr. Obos further indicated that the home owners association has adopted minimum building restrictions, whereby, one rule states a lot must be a minimum of  $\frac{3}{4}$  acres to be build able. Mr. Obos estimated a market value of \$20,000 for 02-34-200-054 if the land was sold in conjunction with the improved lot. The appellant also submitted a two-page letter, two one-page briefs, a photograph of the subject, copies of a plat map and plat of survey and a copy of an unsolicited offer to purchase the subject property for \$13,500. The appellant also provided a copy of the board of review's 2005 final decision disclosing a reduction in the subject's assessment from \$17,876 to \$12,276.

At hearing, the appellant argued the following: that the subject land cannot be developed, it is located within a flood plain with flooding each year and the enclosed market analysis suggests a market value of \$20,000 for the subject. The appellant testified that current zoning restrictions require minimum build able lot size to be 32,600 square feet. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$12,276 was disclosed. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The three suggested comparables are located within the same survey block as the subject and range in size from 22,732 to 25,221 square feet with the same classification code as the subject. The land assessments range from \$13,639 to \$15,132 per parcel with a unit price of \$3.75 per square foot.

At hearing, the board's representative stated that a unit price of \$0.25 was applied to 10,000 square feet of the subject's land with the balance or 19,795 square feet assessed at a unit price of \$3.75 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax

Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has failed to meet this burden.

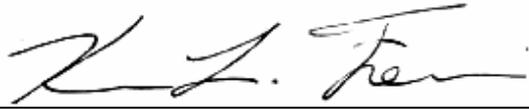
The appellant argued the following: that the subject land cannot be developed, it is located within a flood plain and provided a market analysis suggesting a market value of \$20,000 for the subject. The Board finds these arguments unpersuasive. On the contrary, Mr. Obos, in his one-page market analysis discloses that the subject lot is unbuildable and unsaleable due to the home owners association rule which requires a lot be at least  $\frac{3}{4}$  acres to be build able. The appellant also stated that the local zoning ordinance requires the minimum build able lot size to be 32,600 square feet, however, the total land area for both 02-34-200-054 and 02-34-200-004 amounts to 49,919 square feet. Also, Mr. Obos indicates that over 11,000 square feet of land is currently being used as a septic field. The Board finds that parcel 02-34-200-054 as a part of the whole is a necessary part to create a build able and marketable site. In addition, the board's representative indicated that 10,000 square feet of land is currently assessed at a unit price of \$0.25 per square foot with the balance or 19,795 square feet assessed at a unit price of \$3.75 per square foot. Furthermore, the Board notes the "highest and best use" of the property as determined by Mr. Obos was to beautify and increase the size of the lot with contains the existing and adjacent residence. Moreover, the three comparable properties provided by the board of review have land assessments ranging from \$13,639 to \$15,132 per parcel with unit values of \$3.75 per square foot and further support the subject's assessment. As a final point, the subject's 2005 assessment was reduced by the board of review from \$17,876 to \$12,276.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property is overvalued by a preponderance of the evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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.



Chairman



Member



Member



Member



Member

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

C E R T I F I C A T I O N

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: September 28, 2007



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 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 the subsequent year 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.

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.