



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

APPELLANT: Healy Road Farm
DOCKET NO.: 16-21428.001-R-1 through 16-21428.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Healy Road Farm, the appellant, by attorney David S. Martin, of Neal, Gerber & Eisenberg, 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
16-21428.001-R-1	01-19-400-010-0000	7,407	103,770	\$111,177
16-21428.002-R-1	01-30-200-005-0000	540	0	\$540

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 comprises a total of 21.8 acres of land. The subject includes an 81-year old, one and one-half story, single-family dwelling of frame and masonry construction containing 7,416 square feet of living area. Features of the home include a partial basement, central air conditioning, seven fireplaces and a two-car garage. The property is located in Barrington Township, Cook County and is classified as class 2-04 and class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant appeared before the Property Tax Appeal Board raising a contention of law that the subject property should receive a farmland assessment to a portion of the property because

the property was used to grow a hay crop. The appellant's pleadings include: copies of Cook County Assessor Farmland Affidavits for tax years 2014 through 2017; copies of affidavits of Oliver Cotter who is the individual who farmed the subject property during 2012 through 2017; an affidavit from Richard J. Roberts, an officer of the appellant; photographs of cut hay fields and the cut and baled hay during the 2016 tax year; and copies of Cook County Assessor printouts for the subject property.

The 2014 through 2017 copies of the Cook County Assessor Farmland Affidavits, each, state that the property in question is farmed by the owner-operator and that all but approximately one acre of the parcels are used as farmland. In summary, the affidavits indicate that from January 1, 2012 through December 31, 2012 the property contained a horse farm for thoroughbreds and hay crop; the affidavits indicate that from January 1, 2013 through December 31, 2013 the property was a farm for hay crop; the affidavits indicate that from January 1, 2014 through December 1, 2014 the property was a farm for hay crop; the affidavits indicate that from January 1, 2015 through December 1, 2015 the property was a farm for hay crop; the affidavits indicate that from January 1, 2016 through December 1, 2016 the property was a farm for hay crop; and the affidavit also indicates that the proposed 2017 farmland use was the continued use as a farm for hay crop. In addition, each affidavit states that the subject contains 20.81 acres of tillable land with one acre not used as farmland, but for residential purposes. This one acre contains one residence and one barn. Each affidavit was signed and notarized.

Further, the appellant submitted copies of two affidavits from Oliver Cotter. In the first affidavit, the affiant indicates that he has personal knowledge of the use of the subject property and that for the 2012 and 2013 growing seasons pursuant to an agreement with the owner, Healy Road Farm LLC, that he farmed the subject property by planting and harvesting a hay crop. In the second affidavit, the affiant indicates that he has personal knowledge of the use of the subject property and that for the 2014, 2015, and 2016 growing seasons and that pursuant to an agreement with the owner, Healy Road Farm Ltd, he farmed the subject property by planting and harvesting a hay crop. The affiant, Oliver Cotter, signed each document, which was also notarized.

Moreover, a copy of an affidavit from Richard J. Roberts was submitted. This affiant states that he is a duly authorized officer/agent of Healy Road Farms Ltd., the owner of the subject property; that he has personal knowledge of the subject's use for calendar years 2014 through 2016; that the subject contains an aggregate land area of 21.81 acres and is improved with a residence and miscellaneous farm buildings; that on December 30, 2010 that Healy Road Farm Ltd. purchased the subject property; and that since that purchase the subject property had been used for planting and harvesting a hay crop. The affiant, Richard J. Roberts, signed the document which was also notarized.

Lastly, the appellant's pleadings included four enlarged photographs of the subject property reflecting grass and forest areas, a planted hay crop and a semi-tractor trailer piled eight or nine bales high with harvested hay. Attached thereafter is a three-page copy of the subject's property characteristic printout from the Cook County Assessor's website.

At the hearing, the appellant's attorney argued that the assessment for the one acre with the subject's single-family dwelling should remain as determined by the assessor, but that the remaining 18.41 acres and 2.40 acres should be reclassified as class 2-39, farmland property,

under the Cook County Real Property Classification Ordinance. He asserted that pursuant to section 10-130 of the Property Tax Code (35 ILCS 200/10-130) that valuation of Cook County farmland is set for the Cook County Assessor's office inclusive of the subject's township of Barrington where other farms in Cook County are sited.

Moreover at hearing, Appellant's Group Exhibits #1 through #3 were admitted without any objections from the board of review's representative. Appellant's Group Exhibit #1 contained a four-page copy of a Barrington property's characteristic printouts from the Cook County Assessor's office with a breakdown of the values including the unimproved lot unit price of \$2,250 for class 2-39, farmland property. Appellant's Group Exhibit #2 contained five pages of printouts for five properties, other than the subject, that were each accorded class 2-39, farmland assessments with an unimproved lot unit price of \$2,250 by the Cook County Assessor. Appellant's Group Exhibit #3 was a breakdown of the appellant's requested assessment reduction. The appellant's attorney stated that the unimproved lot unit price is the per acre value, while also explaining that he used the above assessor's data in developing the appellant's requested assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,179. The subject property had a total land assessment of \$71,249. The board of review then submitted three pages of documents. The first page was an equity analysis for the subject's residence including four suggested equity comparables located in the subject's subarea. The following two pages included black and white photographs of each comparables' residence. No further evidence was submitted.

At hearing, the board of review's representative, Brendan Seyring, testified that the board of review had no objections to the appellant's requested assessment reduction, while stating that he was in agreement with the farmland assessment application and property reclassification requested by the appellant.

Conclusion of Law

The appellant raised a contention of law regarding the classification of the subject's land. Unless otherwise provided by law or stated in an agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (See 5 ILCS 100/10-15). The rules of the Property Tax Appeal Board are silent with respect to the standard of proof when a contention of law is raised, therefore, the standard of proof in this appeal shall be the preponderance of the evidence. The Board finds the appellant met this burden of proof.

The appellant contends a portion of the subject property should be classified and assessed as farmland due to the use of the land for the growing and harvesting of a hay crop.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" as follows:

Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops;

for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

Additionally, section 10-130 of the Property Tax Code (35 ILCS 200/10-130) states:

Farmland valuation; counties of 3,000,000 or more. In counties with more than 3,000,000 inhabitants, the equalized assessed value per acre of farmland shall be the lesser of either 16% of the fair cash value of the farmland estimated at the price it would bring at a fair, voluntary sale for use by the buyer as a farm as defined in Section 1-60, or 90% of the 1983 average equalized assessed value per acre certified by the Department.

Furthermore, section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides in part:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140. . . .

Section 10-110 of the Property Tax Code requires that in order to qualify for a farmland assessment the land needs to be used as a farm for the two preceding years. Furthermore, the present use of the land determines whether it is entitled to a farmland classification for assessment purposes. Bond County Board of Review v. Property Tax Appeal Board, 343 Ill.App.3d 289, 292 ((5th Dist. 2003). Additionally, a parcel of property may properly be classified as partially farmland, provided those portions of property so classified are used solely for the growing and harvesting of crops. Kankakee County Board of Review v. Property Tax Appeal Board, 305 Ill. App.3d 799, 802 (3rd Dist. 1999).

The un rebutted evidence in this record was presented by the appellant and agreed to by the board of review's representative. This undisputed evidence indicates that approximately 20.81 acres of land comprising a portion of the subject property had been used from 2012 through 2016 to raise thoroughbred horses and/or plant and harvest a hay crop. In addition, the evidence indicated that

in 2017 this would also be the use of the subject property. The multitude of affiants confirm this usage as well as the enlarged photographs of the subject property depicting that usage. Moreover, the Board notes that the board of review failed to submit any evidence to support any classification of the land comprising the subject. The sole evidence submission from the board of review was a brief, equity analysis solely of the subject's residence. Therefore, the Board finds the use of the property for the growing or planting and harvesting of hay crops is one of the defined farm uses set forth in section 1-60 of the Property Tax Code.

Based on this record including the testimony of the board of review's representative, the Board finds that 20.81 acres of the subject site, which have been identified by the appellant as being used for the planting and harvesting of a hay crop, should be classified and assessed as farmland. The Board finds that the appellant met the burden of proof and that a reduction to the subject property's assessment is warranted.

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

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: September 15, 2020



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

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