FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Clyde Raible
DOCKET NO.: 18-04803.001-F-1
PARCEL NO.: 10-24-400-003

The parties of record before the Property Tax Appeal Board are Clyde Raible, the appellant(s); and the Knox County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Knox** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$5,550
Land:	$3,190
Residence:	$0
Outbuildings:	$0
TOTAL:	$8,740

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Knox County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter & Issues Raised

The parcel in this appeal was also the subject matter of appeals before the Property Tax Appeal Board for the prior tax years 2012, 2013, 2014, 2015, 2016 and 2017. In those appeals, the Property Tax Appeal Board reached decisions based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Decisions for tax years 2012, 2013 and 2014 were issued on August 19, 2016 by the Property Tax Appeal Board after a hearing and consideration of the record evidence that resulted in no change to the assessments issued by the Knox County Board of Review. Neither party pursued administrative remedies to challenge the decisions of the Property Tax Appeal Board for tax years 2012, 2013 or 2014.

Decisions for tax years 2015, 2016 and 2017 were issued on August 13, 2019 by the Property Tax Appeal Board based on the evidence of record and resulted in no change to the assessments

issued by the Knox County Board of Review. The appellant pursued administrative review initially to the circuit court in Case No. 19-MR-142 as to Docket No. 16-02729 concerning the instant parcel. The court affirmed the decision of the Property Tax Appeal Board. Subsequently, the appellant pursued an appeal to the Fourth District Appellate Court in Case No. 4-22-0638 which on December 22, 2022 was dismissed on the appellant's Motion to Dismiss.

The Property Tax Appeal Board finds from its analysis of the data and arguments made that this 2018 appeal on the parcel is substantially no different from that of the prior years of 2012, 2013, 2014, 2015, 2016 and 2017. Since no new substantive evidence was presented to warrant a change from the previous years' decisions and since the Property Tax Appeal Board finds that the legal and factual bases upon which those decisions were issued has not changed, a like decision will be reiterated in this matter. (See also 86 Ill.Admin.Code §1910.90(i) authorizing the Property Tax Appeal Board to take judicial notice of decisions it has rendered).

Findings of Fact

As background, the appellant owns multiple parcels identified by three separate PINs comprising a total of approximately 313.99-acres. There are two parcels that are the subject matters for tax year 2017 for this consolidated decision. Subject parcel -003 consists of 80-acres of land. Portions of the subject parcel qualifies as farmland but also consists of areas that are operated as Laurel Greens, a rural golf course which is located in Knoxville, Knox Township, Knox County.[1]

The appellant built the first nine holes in 1969/1970 and opened the course to the public in 1971. On November 26, 1984 the appellant applied for an open space valuation in accordance with the Property Tax Code.[2] An additional nine-holes were opened by the appellant in 1990 and a third nine-holes were built in 1996 with a fourth set of nine-holes added in 2000. The parcels in dispute, PIN -003, has been assessed in part under the preferential farmland classification and in part as open space due to use of portions of the parcel as a golf course.

The appellant Clyde A. Raible has appeared before the Property Tax Appeal Board on behalf of himself and his wife in prior year appeals and based his appeal on a claim of improper classification. The sole issue in the 2018 appeal is the proper assessment of land as delineated farmland and open space for this parcel in an identical manner to the prior tax year appeals before the Property Tax Appeal Board. As to the disputed land assessment, the appellant contends the subject parcel is entitled to additional acreage with a farmland classification (total claim of 73.8-acres) with accompanying reductions in acreage classified and assessed as open space (for a total claim of 6.2-acres) (see appellant's marked aerial photograph exhibit dated February 17, 2011).[3] The appellant seeks to have the farmland and open space areas computed

[1] As depicted in the respective annual farmland assessments of the subject parcel, while the land area or acreage that has been classified by the assessing officials as farmland has not changed for tax year 2018, the actual farmland assessment changes annually based upon State soil productivity index figures.

[2] As a consequence of the open space application and subsequent appeals, the subject golf course was the subject matter of an appellate court opinion in Knox County Board of Review v. Property Tax Appeal Board, 185 Ill.App.3d 530 (3rd Dist. 1989).

[3] As part of the appeal and in support of the appellant's classification argument, the appellant included a detailed aerial photograph dated February 17, 2011 and produced by the U.S.D.A. Farm Service Agency of the disputed

by the assessing officials as delineated in the aerial photograph with applicable delineations of cropland, other farmland and/or wasteland, as applicable.

Based upon the foregoing evidence and arguments for tax year 2018, the appellant contends the subject parcel consists of 10-acres that qualify as non-ag land to be assessed as open space and the remainder, or 70-acres, that qualify as farmland.

For the subject parcel, the appellant's evidentiary submission reported the assessing officials have 18.79-acres classified as non-ag land assessed as open space and 61.21-acres assessed as farmland. The appellant contends parcel -003 has three golf course areas as depicted on the aerial photograph; the appellant calculated a total of only 10-acres that should be classified as non-ag land assessed as open space with 70-acres to be assessed as farmland.[4] The appellant's markings made on the aerial photograph, narrow golf course areas and widen areas covered in trees requesting a farmland assessment. Raible previously identified that the slender white lines depicted in the aerial photographs reflect the cart paths of the golf course. As to the appellant's aerial photograph of parcel -003, Raible contends the area with trees, both dense and less dense, qualify for a farmland assessment.[5] In prior appeals, the appellant testified, "We don't have any rough on our golf course. Everything is mowed the same height." He likewise has testified that it is all mowed as one fairway.

In summary, the appellant contends that farmland areas should be expanded in acreage and open space land areas should correspondingly be decreased in area on the disputed parcel. The appellant contends in these pleadings and in previous appeals filed before the Board that various 'rough' areas and/or tree filled areas of the golf course which have remained the same and "untouched" since development of the golf course should be afforded a farmland assessment and classification despite the lack of any defined farming activity on the disputed areas. The appellant has repeatedly articulated his theory that the disputed land areas in this parcel was originally classified as farmland prior to the building of the golf course and these disputed areas have remained untouched as the golf course was built. Therefore, from the appellant's perspective these untouched land areas should be assessed as farmland. He has also testified in previous appeals that the disputed land areas have not been cropped due to the nature of the ground; "we don't even go near it."

The appellant in part has a rationale for "not allowing" any additional land to be placed in open space is because of the anticipated closure of some nine's resulting in a cost to the appellant. (See 35 ILCS 200/10-155) The appellant recognizes that when land is no longer used for open space, the difference between the taxes paid in the three preceding years and what the taxes would have been when based on valuation as otherwise permitted by law together with 5%

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parcel(s) upon which the appellant sketched out in red pen the various classifications and/or desired classifications of "golf course" (G.C.), “water” and "F" farmland areas for the parcel(s).

[4] The February 11, 2011 aerial photograph as marked by the appellant depicts portions comprising 3.8-acres, 4.4-aces and 1.8-acres should be assessed as non-ag land with an open space assessment marked golf course or "G.C."

[5] The board of review's aerial photograph of parcel -003 has assessed a dense portion of trees as farmland ("other farmland" classification or "OF"), but the appellant based upon the markings on the aerial photograph has expanded the area requested for a farmland assessment and correspondingly narrowed the area for open space.

interest must be paid the following September 1.[6] The appellant has argued that this statutory provision is "another" reason why each acre should be properly classified.

For this appeal, the appellant has submitted a similar legal argument and the same aerial map marked with his contentions of additional farmland and reduced golf course areas. At prior hearings, the Administrative Law Judge (ALJ) has asked appellant Clyde Raible what farming activity he engages in on the additional land which he contends should be assessed as farmland? The appellant characterized the disputed land depicted in the aerial photography as "wasteland." The appellant in various appeals further cited to Publication 122 produced by the Illinois Department of Revenue. As to parcel -003, the appellant seeks to expand the area slightly to include additional ground that would be assessed as farmland, classified as other farmland, wasteland or woodland, to a total of 70-acres and reducing the open space classification to 10-acres.

Therefore, based on the foregoing evidence and argument, the appellant requested additional areas as outlined in a 2011 aerial photograph of parcel -003 be classified as farmland, either as cropland, wasteland or woodland, and be removed from open space valuation since these areas "have remained untouched" since prior to the installation of the golf course.

The board of review submitted its "Board of Review Notes on Appeal" wherein the assessment classifications of the subject parcel was disclosed along with separate responsive evidence attached. In response, the board of review submitted a three-page letter prepared by Chris Gray, Clerk of the Knox County Board of Review outlining the evidence and argument of the board of review as to the parcel.

Parcel -003 based on the submitted property record card (Board of Review Exhibit #1) has a farmland assessment of $5,550 for 61.21-acres (19.59-acres of cropland and 41.62-acres of other farmland) and a land assessment of $3,190 (open space valuation) for 18.79-acres.

In the narrative and on behalf of the board of review, Chris Gray outlined that the appellant has been filing for Open Space Assessment on his golf course. The assessing officials in Knox County gathered in 2012 to establish a fair and realistic market value for open space land in Knox County. The conclusion after research and discussion was $750 per acre as a fair market value for open space land or an assessment of $250 per acre.

For tax year 2012, the appellant appealed the assessments of his parcels contending the land should be assessed as farmland, except for just the areas of the fairways and golf course holes resulting in just small areas of open space for the golf course. As a consequence of the appellant's 2012 tax year appeal, the Knox County Board of Review determined that the appellant's golf course was dissimilar to the other golf courses in the county which are country clubs with additional amenities of swimming pools, tennis courts and such with membership fees. As a result of this lack of similarity, the Knox County Board of Review determined the correct assessment for the subject's open space acreage was $170 per acre as requested by the

[6] At the 2015/2016 hearing, Raible stated that nine holes had been closed across the road that is being farmed 'now,' but the parcel(s) where the closure of golf holes occurred was not part the parcels that are on appeal.

appellant. Since that determination, the open space acreage of the appellant's parcels has consistently been assessed at $170 per acre.

As to parcel -003, the board of review of review submitted Exhibit 1 consisting of a property record card, a Farmland Valuation Card and two aerial photographs of the parcel, one of which depicts "the land use layer" applied showing a fairly narrow segment of open space area on the bottom and right portion of the parcel with the majority either as cropland or 'other farmland.' In the narrative, the board of review asserted the open space area of parcel -003 depicts "a little land around the fairway, (which we believe is called 'rough') and the holes themselves. All the area on the aerial with the land use layer on that is labeled 'NA' and in blue is what is considered 'golf course.' All of the land on the [parcel -003] that is cropped is assessed as cropped farmland and is shown . . . labeled 'CR', and the balance of the land is assessed as other farmland . . . labeled 'OF.'"

In further support of the classification of the subject acreage, the board of review submitted Exhibits 2 through 4 as to the appeal consisting of property record cards and aerial photographs of the three other assessed golf courses in Knox County which depict both water areas, either pond or lake, and tree covered areas of those parcels as being included in the applicable open space assessment rate of $250 per acre resulting in an estimated market value of $750 per acre.

Additionally, the narrative discussed Exhibit 5, a copy of Section 10-147 of the Property Tax Code (35 ILCS 200/10-147) concerning former farmland:

> Former farm; open space. Beginning with the 1992 assessment year, the equalized assessed value of any tract of real property that has not been used as a farm for 20 or more consecutive years shall not be determined under Sections 10-110 through 10-140. If no other use is established, the tract shall be considered to be used for open space purposes and its valuation shall be determined under Sections 10-155 through 10-165.

Given the appellant's contention in previous appeals before the Property Tax Appeal Board concerning the subject parcels that he has not "touched" these land areas since the golf course was built in approximately 1971, the board of review contends that more than 20 years have passed since the disputed land areas have been farmed by the appellants. As a consequence of the lack of farming activity on the disputed portions of the parcels and in accordance with Section 10-147 of the Property Tax Code, the board of review contends the correct classification “should really be” an assessment as open space. The board of review also provided Exhibit 6 with regard to the prior Property Tax Appeal Board decisions for tax years 2012 through 2017.

Based on the foregoing evidence and argument as to parcel -003, the board of review requested confirmation of the classification and assessment of the parcel based upon the equitable and uniform treatment of the golf courses in Knox County.

In written rebuttal filed for this appeal and another parcel, the appellant has primarily re-stated his arguments against the current classifications of the parcels as established by the assessing officials, the history of the development of the golf course and the previous litigation including a successful appeal to the Appellate Court. The appellant argued that the change in the

classification of the land by the assessing officials in tax year 2012 was inappropriate and unwarranted since there was no change in the property. Also as part of the rebuttal, the appellant acknowledged the isolated nature of the cropland from the other farmland and/or wasteland and the open space areas; as depicted on the appellant's marked aerial photograph the appellant proposes to bisect the land into 'islands' or 'finger protusions' of golf course and farmland classification areas. The appellant argued that given the land and topography, the golf course had to be built in the manner in which it was built. According to the appellant, ultimately, what was not converted into golf course should remain assessed as farmland.

The appellant also disputed the applicability of Section 10-147 of the Property Tax Code contending that the subject parcel is not a 'former' farm, but instead is "an operating farm tract." As such, the appellant argues this statutory provision is not applicable. The rebuttal further addressed the matters raised by the board of review along with reliance upon Publication 122 issued by the Illinois Department of Revenue. As to the subject, the appellant argued that 85.27-acres qualify as farmland, either as cropland, other farmland and/or wasteland which should be soil mapped and assessed according to type.

To the extent that the appellant's six-page rebuttal includes new information or arguments related to his classification claim in this appeal, the Board has not further considered any new information to further substantiate the appellant's classification claim which is not permissible in a rebuttal filing under the Board's procedural rules. Rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)).

Conclusion of Law

The sole basis of this appeal by the appellant is a contention of law concerning the classification for assessment purposes of portions of parcel -003. The Property Tax Appeal Board finds the issue in this appeal, like it was in prior years before the Board, is the proper classification of the parcel with regard to the categories of open space and farm. The appellant seeks to reduce the land area classified and assessed as open space and correspondingly increase the area classified and assessed as farmland (cropland, other farmland and/or wasteland.

Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

> Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board will determine the appeal based upon a preponderance of the evidence of record. The Board finds that the appellant failed to sustain his claims and no change in the assessment of the subject parcel is warranted.

According to the appellant, certain acreage currently assessed as open space should be reduced in acreage and instead be assessed as farmland. As to the subject parcel, the issue is whether or not only 61.21-acres are correctly classified and assessed as farmland with 18.79-acres assessed as open space or whether, as contended by the appellant, only 6.2-acres should be assessed as open space and an additional 12.59-acres should also be classified as farmland, either as additional cropland, other farmland and/or wasteland.[7]

The Property Tax Appeal Board finds that the Illinois Department of Revenue Guidelines identified as *Publication 122, Instructions for Farmland Assessments* (Publication 122) and cited by the appellant in the instant rebuttal, are a guideline and advisory only, giving criteria to a board of review and other assessing officials that may be considered in classifying property used for farming for assessment purposes. Section 10-115 of the Code provides in part that:

> The Department [of Revenue] shall issue **guidelines and recommendations** for the valuation of farmland to achieve equitable assessment within and between counties. (35 ILCS 200/10-115) [Emphasis added.]

Publication 122 with reference to Section 10-125 of the Code (35 ILCS 200/10-125), identifies four types of farmland: (a) cropland, (b) permanent pasture, (c) other farmland and (d) wasteland. Publication 122 further prescribes the method for assessing these components. Section 10-125 of the Code provides that U.S. Census Bureau definitions are to be used to define cropland, permanent pasture, other farmland and wasteland. (See also 35 ILCS 200/10-125). According to Publication 122 as to two of those types of farmland, these classifications are defined as follows:

> Other farmland includes woodland pasture, woodland, including woodlots, timber tracts, cutover, and deforested land; and farm building lots other than homesites.
>
> Wasteland is that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision. (*Publication 122, Instructions for Farmland Assessments*, Illinois Department of Revenue, p.1.)

The Property Tax Appeal Board also finds that in order to receive a preferential farmland assessment, the property at issue must meet the statutory definition of a "farm" as defined in the Code at Section 1-60 and must meet the requirements of Section 10-110 of the Code (35 ILCS 200/10-110) which provides that:

> 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 [farm dwellings], shall be determined as described in Sections 10-115 through 10-140. [Emphasis added.]

[7] While there are other preferential assessments available for wooded acreage, the appellant provided no evidence or argument that the disputed acreage qualifies under, for instance, Forestry Management (35 ILCS 200/10-150), Conservation Stewardship (35 ILCS 200/10-400 et seq.) and/or Conservation Reserve Programs.

In order for a property to receive a preferential farmland assessment, the Board finds the property also must meet the statutory definition of a "farm" as in Section 1-60 set forth in part 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. . . .

35 ILCS 200/1-60.

The Code and cases interpreting the Code have acknowledged that a tract or parcel of land may have dual uses. Likewise, the Property Tax Appeal Board has found portions of a parcel may be classified as farmland for tax purposes, provided those portions of property so classified are used solely for the growing and harvesting of crops and/or the raising of livestock, or some similar enumerated farming activity specified within Section 1-60 of the Code. The parties agree that there are portions of the subject parcel that qualifies for the preferential farmland assessment due to the farming activities, namely, the growing of corn or soybeans, on those certain identified portions of the parcels, and associated portions of the parcel. To these areas there is no dispute as the assessing officials have recognized portions the subject tract has a current farmland use as cropland and some portions as associated 'other farmland.'

Based on the evidence in this record, there appears to be no dispute between the parties that the acreage that has been assessed as farmland meets the two-year statutory requirement to qualify as cropland the parcel on appeal. Specifically, there is an agricultural use as cropland of 19.59-acres and 41.62-acres of “other farmland.” The appellant also agrees that certain small portions of both parcels should be assessed as open space (golf course). However, due to these agreed upon farmland areas, the appellant contends other 'untouched' land areas of the parcel which, historically prior to the construction of the golf course, were classified as farmland, should remain classified as farmland for tax year 2018. Based on the evidentiary submissions and testimony of Raible along with taking judicial notice of the Board’s findings in prior year appeals on the subject parcel, the Property Tax Appeal Board finds this 'untouched' land has no actual farming activity or "farm use" on the disputed acreage because, as noted previously, the disputed acreage does not abut, is not contiguous to and is not immediately adjacent to the cropland areas or agricultural use areas.

In order to have the appellant’s disputed timber acreage with related small land areas classified as other farmland, those specific areas must meet the definition as woodland pasture, woodland, including woodlots, timber tracts, cutover and/or deforested land. In reviewing the 2011 aerial photograph marked by the appellant, he is seeking to have timber tracts classified as farmland either as additional cropland, other farmland and/or wasteland. The dispute arises where the assessing officials have classified other portions as open space/golf course areas which the appellant seeks to narrow significantly across the subject parcel.

In this matter, the Board finds no evidence was offered to support the conclusion that the disputed acreage of the subject parcel was "farmed" by the appellant. There were no ground-level photographs depicting additional farming activity for the tax year at issue, depicting for instance a crop on the land and/or no evidence of a lease or crop share agreement with the farmers to establish evidence of farming of the disputed portion(s) of the parcel. There was also no evidence from any of these farmers to identify the additional portions of the appellant's land which they crop and/or utilize as other farmland. Furthermore, as to the other timber areas that have been disputed, the appellant did not make any assertions of actual ongoing farming activity at any time since 1971. Compare to DuPage Bank & Trust Co. v. Property Tax Appeal Board, 151 Ill. App. 3d 624 (2nd Dist. 1986).

As to the additional acreage or areas for which the appellant seeks to obtain a farmland assessment, the appellant has been very clear that much of the disputed land has not been farmed, cannot be farmed and has not been "touched" since the golf course was first constructed in approximately 1971 or for about 46 years. The court in Oakridge Development Co. v. Property Tax Appeal Board, 405 Ill.App.3d 1011 (2nd Dist. 2010), made the following observation that the Property Tax Appeal Board finds is equally applicable to the instant claims of the appellant:

> . . . the alternative interpretation petitioners espouse – that under the Code land may be considered farmland, even if it is not actually farmland, because it has been farmland in the past – seems to us more absurd than the scheme we describe above.

Id. at 1018. As reinforced in Oakridge Development Co., the courts have repeatedly held that "present use" controls the classification of farmland under the Code. Oakridge Development Co., 405 Ill.App.3d at 1020. The court further favorably cited to the case of Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill. App. 3d 872 (3rd Dist. 1983) for the proposition that it is the present use of the land that determines whether the land receives an agricultural assessment or a non-agricultural valuation. See Kankakee County Board of Review v. Illinois Property Tax Appeal Board, 305 Ill. App. 3d 799 (3rd Dist. 1999) and Santa Fe Land Improvement Co. v. Property Tax Appeal Board, 113 Ill. App. 3d 872 (3rd Dist. 1983).

In Santa Fe, the court found that for at least 20 years, the approximately 1,000 acres of the tract had been farmed with corn, soybeans and/or wheat as grown by three tenants under crop share leases that were also part of the evidentiary record. Santa Fe, at 873. The question presented on appeal was whether the land in question was used for farming. The court in Santa Fe concluded "the present use of the land determines whether it receives an agriculture or nonagricultural valuation." The opinion in Santa Fe further recognized that lands that were farmed in the relevant year, used solely for the growing and harvesting of crops, would differ from the lands that were not farmed and improved "primarily to serve industrial landowners" could be valued on a nonagricultural basis. Id. at 875.

In Senachwine Club v. Putnam County Board of Review, 362 Ill. App. 3d 566 (3rd Dist. 2005), the court stated that a parcel of land may be classified as farmland provided that those portions of the property so classified are used solely for agricultural purposes, even if the farm is part of a parcel that has other uses. In Senachwine, the Property Tax Appeal Board determined based

upon the evidence of record that the primary purpose of the parcels at issue in that appeal was not "the growing and harvesting of crops" but rather was the hunting of ducks. In the instant appeal, the Board finds that the primary purpose of the parcel at issue on appeal is not the growing and harvesting of crops that is performed on a small segment of the parcel, but rather is the operation of a golf course.

The Board finds that the record is clear that the subject parcel has been afforded a substantial area of other farmland for the timber acreage surrounding the cropland. What has not been afforded other farmland classification is the protruding finger of tree cover on this parcel that is surrounded by golf course areas. Based in part on this lack of proximity to the cropland, the Board finds the appellant's claim is not supported for an agricultural assessment as provided by the Code in Section 10-125 and in Publication 122 for the disputed timber acres/areas. As depicted on the appellant's aerial photograph, areas of forest or random trees are randomly marked between areas the appellant agrees are golf course/open space. Likewise, as to this parcel on appeal, the disputed 8.79-acres with tree cover on the right side of the aerial photograph is surrounded by areas the appellant agrees are golf course or open space areas. The board of review aerial photograph depicting the land use layer on this parcel clearly shows the large timber area surrounding the cropland on the parcel has been afforded the 'other farmland' classification; however, the smaller timber areas to the right which are surrounded by or abut the golf course have been properly assessed as open space.[8] The Property Tax Appeal Board finds these distinctions drawn by the Knox County assessing officials to be correct as to the assessment classification of this parcel; the disputed timber areas and/or random areas with trees are not entitled to a farmland assessment under the Code or guidelines.

Additionally, to address a contention raised by the board of review and disputed by the appellant, the Code at Section 10-147 provides as follows:

> Former farm; open space. Beginning with the 1992 assessment year, the equalized assessed value of any tract of real property that has not been used as a farm for 20 or more consecutive years shall not be determined under Sections 10-110 through 10-140. If no other use is established, the tract shall be considered to be used for open space purposes and its valuation shall be determined under Sections 10-155 through 10-165. (35 ILCS 200/10-147)

The subject property that is in dispute according to the appellant has not been "touched" since the construction of the original golf course holes which was 1969/1970. Therefore, based on the appellant's own testimony more than 20 years have passed and this disputed "untouched" land, pursuant to Section 10-147 of the Code shall be not assessed as farmland. If no other use is established, the land is then properly assessed for open space purposes as set forth in the statute. On this record, the assessing officials assessed the disputed land for open space purposes on the grounds that it is part of the golf course which the Board finds to be appropriate factually on this record and is further supported by the terms of the Code.

[8] As depicted in the overlay, the appellant has been afforded one triangular dense tree cover area on this parcel as other farmland, despite being abutted on both sides by open space.

Based upon these foregoing facts, the Board finds that the disputed 'untouched' acreage is not entitled to a farmland assessment merely because prior to the installation of the golf course, the land had been classified as farmland. The "use" of the disputed portions of the property was never sufficiently presented by the appellant so as to establish the assertion that the disputed land areas at issue qualify under the definition of "farm" as provided in the Code. The disputed land in this appeal has not had any farming activity occurring on the land during the assessment year on appeal or in the two years prior within the meaning of Section 1-60 of the Code. As such the Board finds this record devoid of any evidence that supports a farmland classification and assessment for the subject parcel as requested by the appellant. In conclusion, the Board finds that in the absence of testimony to establish use, the appellant has failed to establish that the disputed acreage was not properly classified. Based on the evidence presented, the Property Tax Appeal Board finds no change in the classification of the subject parcel is warranted on this record from open space to farmland. On this record, the Property Tax Appeal Board finds the board of review's classification of the land is correct.

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:

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 19, 2023

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

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