



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

APPELLANT: Clyde Raible  
DOCKET NO.: 20-06699.001-F-1  
PARCEL NO.: 10-25-200-001

The parties of record before the Property Tax Appeal Board are Clyde Raible, the appellant, 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:

<b>F/Land:</b>	\$6,000
<b>Land:</b>	\$27,390
<b>Residence:</b>	\$0
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$33,390

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 assessments for the 2020 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, 2017, 2018 and 2019. 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 which 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 both the 2018, 2019 and this 2020 appeal on the parcel, which are being issued simultaneously, is substantially no different from that of the prior years of 2012, 2013, 2014, 2015, 2016 and 2017.

In reviewing the appellant's documentation for tax year 2020, there is one new aerial map including the subject parcel which appears to have been prepared by the United States Department of Agriculture and is dated March 17, 2021. The document sets forth that it is for the "2021 Program Year" depicting that the parcel as shown has 189.93-acres of cropland.<sup>1</sup> Notably, numerous portions of the surveyed area are marked as "non-cropland" which appears to be tree covered areas and related portions of the area. The document further includes the following disclaimer:

United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership: rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

First of all, nothing in the appellant's current or former submissions as to this parcel supports the argument that the entire subject parcel is entitled to a farmland assessment. The other portions of the appellant's documentation, brief/arguments indicate that the appellant is seeking more area assessed as farmland acreage and less area assessed as open space. Thus, as noted repeatedly, the appellant seeks to "shrink" the area assessed as open space and "expand" the area assessed as farmland. However, repeatedly, the Board has found those arguments to lack support in the appeals that have been pursued.

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<sup>1</sup> The parties have always reported that the subject parcel contains a total of 173.5-acres of land area, which thus calls into question the accuracy of this new aerial photograph depicting more acreage than reportedly contained in this parcel.

Since no new substantive evidence, besides the new aerial photo dated March 17, 2021, has been 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, like decisions 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 parcel identification numbers (PINs) comprising a total of approximately 313.99-acres. The subject parcel -001 consists of 173.5-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.<sup>2</sup>

As set forth in the appellant's brief, 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.<sup>3</sup> 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 parcel in dispute is assessed in part under the preferential farmland classification (12.4-acres) and in part as open space (161.1-acres) due to use a portion of the parcel used 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 2019 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 85.27-acres) with accompanying reductions in acreage classified and assessed as open space (for a total claim of 88.23-acres). Specifically, as part of the brief filed with this 2019 tax year appeal, the appellant contends the subject parcel consists of 24-acres of cropland, 61.27-acres of wasteland and other farmland (total acres in farm classification of 85.27), and 88.23-acres of open space golf course which is identical to the previous arguments the appellant has made for multiple tax years.

As part of the appeal and in support of the appellant's classification argument, the appellant included a detailed aerial photograph (marked as Exhibit #1) dated February 17, 2011 and

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<sup>2</sup> 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 2019, the actual farmland assessment changes annually based upon State soil productivity index figures.

<sup>3</sup> 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 (3<sup>rd</sup> Dist. 1989). (See also evidence consisting of a 1995 tax year decision issued by the Property Tax Appeal Board on December 24, 1996 concerning three parcels, including the parcel in this appeal).

produced by the U.S.D.A. Farm Service Agency of the disputed 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). The appellant seeks to have the farmland and open space areas computed by the assessing officials as delineated on Exhibit #1 with applicable delineations of cropland, other farmland and wasteland, as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the assessment classifications of the subject parcel was disclosed along with additional documentation presumably submitted before the board of review by the appellant. In response, the board of review also submitted a letter prepared by board member Andrew Bowman outlining the argument of the board of review as to the parcel.

Parcel -001, based on the Board of Review Notes on Appeal, has a farmland assessment of \$6,000 and a land assessment of \$27,390 (open space valuation). Historically the subject parcel has 12.4-acres in farmland and 161.10-acres assessed as open space.

Based on the foregoing evidence and argument as to parcel -001, 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.

### **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.

The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior multiple years of appeals pursued before the Board, some of which were affirmed at the circuit court level. Since no new evidence was presented to

warrant a change from the previous year's decision(s), the Board finds that the assessment as established in the prior year's appeal(s) 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:

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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