

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William & Marjorie Haraden
DOCKET NO.: 05-00495.001-F-1 and 05-00495.002-F-1
PARCEL NO.: 11-07-204-004 and 11-07-204-005

The parties of record before the Property Tax Appeal Board are William and Marjorie Haraden, the appellants, and the Lake County Board of Review.

The subject parcels consist of a total of 6.13 acres located in Libertyville Township, Lake County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming that 4.33 acres of the subject tracts should be classified and assessed based on agricultural use and 1.77 acres should be considered part of the homesite or non-farmed land surrounding the residence. No dispute was raised with regard to the improvement assessment.

In support of the land classification, appellants submitted several documents. First, appellants had filed a letter dated December 21, 2005 from Mary H. Hook, County Executive Director of the United States Department of Agriculture, McHenry/Lake County FSA Office in Woodstock, Illinois, indicating that a 2005 digital image of "Farm #2664" reflects 4.33 acres of cropland and the records reflect that acreage having been planted in corn or soybeans for several years. Second, appellants had filed a letter dated February 1, 2006 from Duane Beelow stating he rents 4.33 acres of farmland known as the subject parcels from the appellants and has farmed this land for the prior 23 years. Third, appellants had filed a 2003 crop year written cash rent

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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 Lake County Board of Review is warranted. The correct assessed valuation of the property is:

PARCEL NO.: 11-07-204-004:
FARMLAND: \$ 426
HOMESITE: \$ 0
RESIDENCE: \$ 0
FARM BLDGS: \$ 0
TOTAL: \$ 426

PARCEL NO.: 11-07-204-005:
FARMLAND: \$ 227
HOMESITE: \$ 34,786
RESIDENCE: \$ 78,592
FARM BLDGS: \$ 0
TOTAL: \$ 113,605

Subject only to the State multiplier as applicable.

agreement executed by the appellant William Haraden and Mr. Beelow. Fourth, appellants had filed an aerial photograph purporting to depict the subject parcels.

At the hearing, appellants testified that the acreage has been farmed since 1972. Without objection, appellants submitted two color photographs at the hearing, one of which they testified depicts Mr. Beelow on a tractor and the other depicting round baling. Upon further questioning, appellants asserted there was no dispute as to the assessment for parcel number 11-07-204-004 as it was properly treated as farmland. Lastly, appellant William Haraden referred to a survey map he had among his records and asserted that there were a total of 4.15 acres of farmland across the two parcels.

In conclusion, appellants sought a reduction in the land assessment of parcel number 11-07-204-005, which consists of both farmland and the homesite, from \$35,013 to \$30,000. Appellants provided no value evidence to support a change in the homesite assessment. The only evidence presented concerned the classification of the land. Based on the foregoing, appellants requested that the farmland classification be increased to 4.15 acres of farmland from what they understood the assessment reflected as only 3.39 acres of farmland for the two parcels.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's assessment of \$426 for parcel number 11-07-204-004 and the total assessment of \$113,605 for parcel number 11-07-204-005 were disclosed. In summary, the board of review reported through its evidence that the subject tracts consist of 3.39 acres of cropland plus 1.13 acres of woodland (totaling 4.52 "farm" acres receiving preferential assessments), a 1.61 acre homesite, and the residence with an improvement assessment which was not at issue.

Through a letter presented from the Libertyville Township Assessor, the board of review contended that parcel number 11-07-204-004 was a vacant farm parcel of 3.02 acres. As assessed, this parcel consisted of 0.91 acres of woodland and 2.11 acres of cropland. The assessor reported these classifications resulted in an assessed value of \$426 using Lake County's "Blue Silo" farm valuation program.

The assessor further reported that parcel number 11-07-204-005 was assessed with a 1.61 acre homesite (valued based upon \$64,825 per acre market value for an assessed value of \$34,786), a farm residence assessed for \$78,592, plus preferential assessments for .22 acres woodland with a \$6 assessment and 1.28 acres of cropland assessed for \$221. Thus, the assessor reported that using the same farm valuation program for this parcel resulted in a total farmland assessment of \$227.

Based on the foregoing record evidence, the board of review requested confirmation of the subject's assessment for both parcels.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the subject property has been correctly entitled to and given a farmland classification and assessment. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" in part as

. . . 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....

To qualify for an agricultural assessment, the land must be farmed at least two years preceding the date of assessment. (35 ILCS 200/10-110). Testimony revealed that the subject property has been used as a farm since 1972. Thus, the testimony presented by the appellants indicated that the subject has been used for agricultural purposes for two years preceding the assessment date. Therefore, the Property Tax Appeal Board finds that the subject property is entitled to a farmland classification. Moreover, this record appears to reveal merely some confusion on the part of the appellants as to the size classifications of homesite, cropland and woodland or timber on the parcels.

While appellants submitted 1.77 acres consisted of their homesite, the board of review reported a 1.61 acre homesite. Furthermore, while the appellants contended that the board of review classified only 3.39 acres of the parcels as farmland, in actuality the cropland and woodland classifications by the county for the two parcels totaled 4.52 acres of land receiving the preferential assessments. As such, the Property Tax Appeal Board finds the weight of the evidence favors the classifications as made by the board of review. Thus, the appellants have failed to establish an error in the classification and/or assessment of the subject parcels.

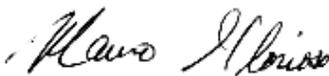
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



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: February 20, 2009



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.