

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Savino  
DOCKET NO.: 05-02149.001-R-1  
PARCEL NO.: 04-35-309-000

The parties of record before the Property Tax Appeal Board are James Savino, the appellant, and the LaSalle County Board of Review.

The subject property consists of a 7.96 acre site improved with a 2,000 square foot metal pole building with a heating and cooling system that was built in 2004. The subject property is located in Adams Township, LaSalle County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation regarding the subject's land and metal pole building. In addition, the appellant argued a portion of the subject parcel is entitled to an agricultural assessment. In support of these claims, the appellant argued the subject parcel has a propensity to flood due to a creek that bi-sects the property. The appellant testified the subject's land is of limited use because it is wet. The appellant argued he should not have to pay property taxes based upon the urban use of the entire parcel when only a portion is usable. The appellant submitted aerial maps claiming the subject property is located in a flood plain because of surrounding agricultural water drainage through the subject lot that cannot be obstructed. Based on these maps, the appellant argued 31,000 square feet of land should be assessed as urban land while 350,240 square feet is wetlands that are basically unusable.

The appellant also argued the assessment of the subject's pole building is not reflective of its fair market value. In support of this claim, the appellant submitted a written statement notarized by Jo Ann Savino. The statement indicates the total cost to construct the pole building was \$23,350, including labor costs from Rich Thomas Builders. No receipts, contracts or other documentation to support these amounts was submitted. The appellant testified he was the general contractor of the project and performed some of the electrical and painting work. He

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the LaSalle County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	33,054
FRMLAND:	\$	2
IMPR.:	\$	15,916
TOTAL:	\$	48,972

Subject only to the State multiplier as applicable.

estimated the value for these items to be \$3,500 for a total project cost of \$26,850.

Finally, the appellant argued the front portion of the subject lot is used to grow and harvest fruit trees and grape vines. The appellant was unsure as to the amount of land dedicated for this use. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under cross-examination, it was revealed the subject parcel was a part of 15.94 acre tract of land that was purchased by the appellant and his son in-law in May 2002 for \$150,000. Subsequently, that tract was divided to create the subject parcel's 7.96 acres. However, the appellant argued the subject parcel's value is only approximately 40% of its sale price due to its unusable wetlands and uneven wooded terrain.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$49,377 was disclosed. The subject has a land assessment of \$33,461, which reflects an estimated market value of \$99,379 or \$12,485 per acre using LaSalle County's 2005 three-year median level of assessments of 33.67%. The subject's pole building has an assessment of \$15,916, which reflects an estimated market value of \$47,271 using LaSalle County's 2005 three-year median level of assessments of 33.67%.

In support of the subject's assessment, the board of review submitted seven land sales located in the subject's general market area. Some of the land sales are influenced by the same creek that bi-sects the subject parcel. One comparable sold twice. The comparables range in size from 3.42 to 13.01 acres and sold for prices ranging from \$63,100 to \$167,500 or from \$10,917 to \$28,655 per acre. The transactions occurred from July 2003 to November 2006. The board of review argued the subject's estimated land value of \$99,379 or \$12,485 per acre is well supported by the comparable land sales.

In support of the subject's pole building assessment, the board of review submitted two estimates of value. Using Marshall & Swift Valuation Service, the board of review estimated the subject's pole barn value to be \$47,747 as of January 2005. Using Morton Building Inc. pricing from 2005, the board of review estimated the subject's pole building has a fair market value of \$51,788.

With respect to the agricultural land assessment requested by the appellant for the front portion of the subject lot, Linda J. Kendall, Chief County Assessment Officer and clerk to the board of review testified she would personally inspect the property subsequent to the hearing. She testified that it is the policy of LaSalle County assessment officials to grant farmland assessments to those properties used for agricultural purposes as defined by the Property Tax Code. Subsequent to the hearing,

Kendall submitted her written response after viewing the subject parcel. The response included photographs of the subject property showing fruit trees and grape vines as well as an aerial photograph of the subject property. Kendall calculated 4,216 square feet of land area is used for the growing and harvesting of fruit trees and grapes. The response also indicates the board of review provided the appellant with information regarding participation in Forestry Management and Conservation Stewardship Plans for the subject property based on legislative mandates.

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. The Property Tax Appeal Board further finds a slight reduction in the subject property's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden regarding the subject's land and pole building assessments.

With respect to the subject land assessment, first, the Property Tax Appeal Board finds the appellant provided no credible market evidence to support his opinion that the subject's fair market value is diminished due to its limited use because it is wet; only a portion of the lot is usable; and that the subject property is located in a flood plain due to surrounding agricultural properties water drainage onto the subject that cannot be obstructed.

The Property Tax Appeal Board further finds four of the seven comparable land sales submitted by the board of review support the subject's land assessment. The Property Tax Appeal Board finds these four comparable land sales were most representative of the subject in size and location. These properties range in size from 5.01 to 10.23 acres of land area and sold from August 2004 to November 2006 for prices ranging from \$75,000 to \$155,000 or from \$12,976 to \$23,952 per acre. The subject's land assessment reflects an estimated market value of \$99,379 or \$12,485 per acre, which falls below the range established by the most similar comparable sales contained in this record on a per acre basis. After considering adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's land assessment is supported. Therefore, no reduction in the subject's land assessment is warranted based on market value considerations.

The Board gave less weight to three of the suggested land sales submitted by the board of review due to their dissimilar sizes when compared to the subject.

With respect to the market value of the pole building located on the subject parcel, the Property Tax Appeal Board finds no reduction in its assessed valuation is warranted. The appellant submitted a written statement notarized by Jo Ann Savino. The statement indicates the total cost to construct the pole building was \$23,350, including some labor. The appellant also testified he was the general contractor of the project and performed some of the electrical and painting work. He estimated the value for these items to be \$3,500 for a total project cost of \$26,850. The Property Tax Appeal Board finds the appellant submitted no receipts, contracts or other documentation to support and corroborate the reported construction costs. Thus, the appellant's overvaluation was given little weight.

The Board further finds the two estimates of value submitted by the board of review are better indicators of the subject's pole building value. Using Marshall & Swift Valuation Service, the board of review estimated the subject's pole building value had a market value of \$47,747 as of January 2005. Using Morton Building Inc. pricing from 2005, the board of review estimated the subject's pole building had a fair market value of \$51,788. The subject's pole building has an assessment of \$15,916, which reflects an estimated market value of \$47,271. The Board finds the subject's pole building assessment is supported by the best evidence of value contained in this record. Therefore, no reduction in the subject's pole building assessment is warranted.

Finally, the Property Tax Appeal Board finds 4,216 square feet of the subject lot is entitled to a farmland classification pursuant to Section 1-60 of the Property Tax Code (35 ILCS 200/1-60), which 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... (35 ILCS 200/1-60)

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 front portion of the subject lot has been used to produce fruit and grapes since 2003. Thus, the testimony presented by the appellant indicate that the subject has been used for agricultural purposes for two years preceding the assessment date. The Board finds property that is used for agricultural purposes should be classified as farmland, even if the farmland is part of a parcel that has other

uses. Santa Fe Land Improvement Co., 113 Ill.App.3d at 875, 69 Ill.Dec.708, 448 N.E. 2d at 6. Property that is used for agricultural purposes is properly classified as farmland for tax purposes, even if that farmland is part of a parcel that has other uses. Kankakee County Board of Review v. Illinois Property Tax Appeal Board, 305 Ill.App.3d 799 (3<sup>rd</sup> Dist. 1999). Therefore, the Property Tax Appeal Board finds that the subject property, in part, is entitled to a farmland classification and assessment.

In conclusion, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. However, the Board finds the evidence shows 4,316 square feet of land that is located in the front portion of the subject lot is entitled to a farmland classification and assessment. Therefore, the Board finds a slight reduction in the subject's land assessment is warranted.

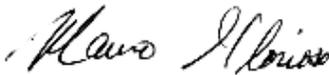
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.