

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward B. Baumgartner, Sr.
DOCKET NO.: 05-02583.001-R-2
PARCEL NO.: 01/541

The parties of record before the Property Tax Appeal Board are Edward B. Baumgartner, Sr., the appellant, by attorney Francis J. Coyle, Jr., of Coyle, Gilman, Stengel, Bailey & Robertson, Rock Island, Illinois; and the Rock Island County Board of Review.

The record in this appeal contains evidence submitted by the appellant requesting a farmland classification and assessment for the subject parcel. The appellant also submitted a prior Property Tax Appeal Board decision regarding subject parcel under Docket Number 04-01160.001-R-2. In that appeal, the Property Tax Appeal Board found the subject parcel was entitled to a farmland classification and assessment based upon its use, applicable statutes and case law. (See 35 ILCS 200/1-60; 35 ILCS 200/10-110; 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., 113 Ill.App.3d at 875, 69 Ill.Dec. 708, 448 N.E.2d at 6). The record also contains documentation submitted by the board of review indicating that the board would stipulate to a farmland classification and assessment for the subject parcel of \$184 based upon the Property Tax Appeal Board's prior year's decision.

After considering the evidence 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 further finds the farmland assessment amount submitted by the board of review is correct and a reduction in the assessed valuation of the subject property is appropriate.

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

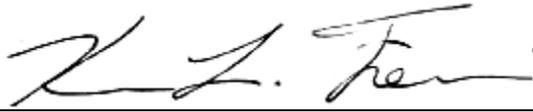
FARMLAND:	\$184
IMPRV.:	\$ 0
TOTAL:	\$184

Subject only to the State multiplier as applicable.

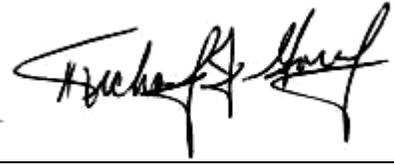
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This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property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

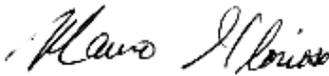
Chairman



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: April 24, 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.