PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Stevenson
DOCKET NO.: 06-00016.001-F-1 through 06-00016.005-F-1
PARCEL NO.: See Page 4

The parties of record before the Property Tax Appeal Board are Joseph Stevenson, the appellant; and the Madison County Board of Review.

The subject property consists of five parcels of farmland ranging in size from 19.97 to 83.29 acres.

The appellant appeared before the Property Tax Appeal Board challenging the assessment of the farmland on the respective parcels under appeal. The appeal form indicated that the appellant was challenging the farmland assessments based on productivity. The appellant explained that the basis of his appeal was the productivity index associated with some of the soils types on the tracts brought about by a change from an old soil survey to a new soil survey. He testified that he did not recall anyone checking soil samples on his property and testified he was informed by a soil technician that a spot survey was performed. He did not believe the productivity index could be increased based on a spot survey.

He also testified that when he compared the productivity of the soils of the old survey and the new survey he found there was some variation with some crops going up and some crops going down. He also noted some of the soil types were renamed but he did not know the basis for renaming the soils. He also submitted soil test reports under both the old and new soil surveys. He testified that there was no inherent natural change in the soil to produce a crop and the same amounts of fertilizer were called for to produce a crop. The appellant argued there was nothing naturally occurring to change the productivity of the soil. The appellant argued the soil tests demonstrate the productivity is still the same as it was under the old soil survey. Based on this evidence and testimony the appellant requested the farmland assessments for the subject parcels be reduced to their prior farmland assessments.

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

LAND: See Page 4
IMPR.: See Page 4
TOTAL: See Page 4

Subject only to the State multiplier as applicable.

PTAB/smw/06-00016/4-09

The appellant identified Appellant's Exhibit A, page 1, as the old soil survey. The appellant indicated Exhibit A, page 4, is the new soil survey. The appellant indicated Exhibit A, page 5, contained an example where the soil on the 19 acre tract, 03-1-12-10-00-000-005.001, was renamed. Exhibit B was a soil map that showed the soil type of the 19 acre tract identified as 885A, Virden-Fosterburg silt loam. Exhibit C was a soil survey showing location of parcel 03-1-12-08-00-000-003, and the location of parcels 03-1-12-04-00-000-009.003, 03-1-12-04-00-000-009 and 03-1-12-04-00-000-008 totaling approximately 155 acres. Appellant's Exhibit D was designed to show the amount of fertilizer required to produce crops under the old soil survey. Appellant's Exhibit E was designed to show the amount of fertilizer required to produce crops under the new soil survey. The point the appellant was trying to make was that similar amounts of fertilizer were required to produce similar crops using the two soil surveys.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessments of the parcels under appeal were disclosed. In response to the appeal, the board of review submitted a written statement prepared by Debbie Schmidt, Farm Evaluator with the Madison County Chief County Assessment Official. Ms. Schmidt made copies of the Sidwell Soil Calculation Report and map showing soil codes and land use codes for each of the parcels appeal.

The Board of Review Chairman, Kerry Miller, testified that Appellant's Exhibit A, page 1, is page 161 out of an old soil survey used by Madison County prior to implementation of *Bulletin 810, Average Crop, Pasture, and Forestry Productivity Ratings for Illinois Soils*, (Bulletin 810) prepared by the University of Illinois. Miller also testified the highlights of the appellant's maps from Appellant's Exhibits A, B and C, were also taken from the old soil survey, which Madison County used prior to 2006.

Miller testified for 2006 Madison County adopted Bulletin 810 for the assessment of farmland. In support of the assessments Miller testified that the board of review submitted Soil Calculation Reports and soil maps for each parcel under appeal. Each Soil Calculation Report identifies the parcel, acres assessed, land use, soil code, soil name, net acres, productivity index (PI), adjusted PI, the 2006 equalized assessed value (EAV) per acre and the assessment. Miler testified that prior to 2006, Madison County had utilized the weighted tract methodology in assessing farmland; however, in 2006 Madison County began using the individual soil type method to assess farmland pursuant to Bulletin 810. Miller also testified that Madison County rounds assessments down when the final calculation is made. Miller identified Board of Review Exhibits A, B, C, D and E as the Soil Calculation Reports establishing the farmland assessments for each of the parcels under appeal. Miller also identified the colored soil maps as depicting the parcels.

Ms. Schmidt was called as a witness and testified that the PI, the adjusted PI and the EAV per acre are provided by the State of Illinois. She agreed that Madison County basically does the math once it is provided with these variables. She agreed that Madison County utilizes the steps of the farmland assessment guidelines provided by the Illinois Department of Revenue in calculating the assessments. She testified that the prior farmland assessments were calculated using Circular 1156, which was over 22 years old when Madison County implemented Bulletin 810, which changed the average productivity of the soils. She also indicated that bulletin 810 took into account changes in farming practices and technology in arriving at the new PI's. Ms. Schmidt also testified that Madison County utilized *Publication 122, Instructions for Farmland Assessments*, published by the Illinois Department of Revenue in assessing farmland.

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 the appeal. The Board further finds the evidence in the record supports the assessments of the subject parcels.

The appellant contested the farmland assessments based on the productivity indexes assigned to the soils. Section 10-110 of the Property Tax Code (PTC) provides in part that, "[t]he equalized assessed value of a farm . . . shall be determined as described in Sections 10-115 through 10-140. . . ." 35 ILCS 200/10-110.

Section 10-115 of the PTC 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.

Furthermore, section 10-115 of the PTC sets forth the various components that the Department of Revenue is to certify to each chief county assessment officer on a per acre basis by soil productivity index for harvested cropland such as: gross income, production costs, net return to the land, a proposed agricultural economic value, the equalized assessed value per acre of farmland for each soil productivity index, a proposed average equalized assessed value per acre of cropland for each individual county, and a proposed average equalized assessed value per acre for all farmland in each county.

Section 10-125 of the PTC (35 ILCS 200/10-125) provides for the assessment level of farmland by type and states in part that:

> (a) Cropland shall be assessed in accordance with the equalized assessed value of its soil productivity index as certified by the Department [of Revenue] and shall be debased to take into account factors including, but not limited to, slope, drainage,

ponding, flooding and field size and shape. (35 ILCS 200/10-125(a)).

The testimony and evidence provided by the Madison County Board of Review disclosed that in 2006 it was following the farmland assessment guidelines provided by the Illinois Department of Revenue in assessing farmland through the implementation of Bulletin 810. The evidence disclosed that the board of review was using the soil types set forth on soil survey maps and the PI associated with the soil type identified on the maps and the EAV per acre as certified by the Department of Revenue for each soil type in assessing the farmland. Based on this record the Board finds that the board of review correctly assessed the farmland on the subject parcels.

The Board finds the appellant did not submit any evidence that challenged the soil types, farmland classification or use, number of acres, PI, and EAV per acre used by the Madison County assessment officials in calculating the farmland assessments for each parcel under appeal.

Based on this record the Property Tax Appeal Board finds assessments of the subject parcels as established by the board of review are correct and no reductions are warranted.

Docket No.	06-00016.001-F-1	06-00016.002-F-1
Parcel No.	03-1-12-10-00-000-005.001	03-1-12-08-00-000-003
Land	$2,890	$4,990
Impr.	$0	$0
Total	$2,890	$4,990

Docket No.	06-00016.003-F-1	06-00016.004-F-1
Parcel No.	03-1-12-04-00-000-009.003	03-1-12-04-00-000-009
Land	$910	$3,450
Impr.	$460	$3,130
Total	$1,370	$6,580

Docket No.	06-00016.005-F-1
Parcel No.	03-1-12-04-00-000-008
Land	$1,190
Impr.	$0
Total	$1,190

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.