



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

APPELLANT: Thomas Blievernicht
DOCKET NO.: 06-00398.001-R-1 through 06-00398.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thomas Blievernicht, the appellant, and the Will County Board of Review.

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

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-00398.001-R-1	23-15-32-208-003-0000	912	0	\$912
06-00398.002-R-1	23-15-32-210-002-0000	566	0	\$566

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcels of approximately 1.21 and .75-acres, respectively, are unimproved wooded parcels located in Crete, Crete Township, Will County.

Appellant contends the subject parcels should have remained classified and assessed as farmland as the basis of the appeal. In support of this argument, the appellant submitted letters arguing that the "zoning and use of this farm property has remained the same for 80 years" through the appellant's family's ownership. Furthermore, the appellant asserted that he has "harvested hedge trees for farm use." Appellant further argued that maintenance of green space is beneficial to society and the appellant intends to maintain these parcels for conservation purposes.

Based on this evidence, the appellant requested reversion to the 2005 farmland assessments of \$30 and \$27, respectively, for the parcels.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject parcels' respective 2006 assessments of \$912 and \$566 were disclosed. In support of the subject's assessments, the board of review submitted a letter from the Crete Township Assessor along with property record cards for the parcels and an aerial photograph depicting what appear to be fully wooded parcels.

The assessor reported that the parcels are in an area that has been platted for at least twenty years, but never developed. In January 2004, most of the land surrounding the subject parcels was sold for a housing development. Since that time, no farming activity has been observed. The 62 parcels which sold for \$650,000 totaled 108 acres. During the implementation of new farmland guidelines known as Bulletin 810 issued by the Illinois Department of Revenue, the subject parcels were reviewed by the assessor to determine if they were properly classified as farmland properties.

As outlined in her letter and due to the landlocked nature of the parcels, the assessor used a base assessed value of \$754 per acre to assess these two parcels. Based on this evidence, the board of review requested confirmation of the assessments for the subject parcels.

After reviewing the record 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 Board finds the subject parcels are not entitled to a farmland classification for 2006.

The Board finds Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides that:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland 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.

The Board finds the appellant has not established that the subject parcels are farmed within the definition of the Property Tax Code as set forth in Section 1-60. The "harvesting of hedge trees for farm use" does not satisfy the farm definition of Section 1-60 of the Property Tax Code for the "growing and harvesting of crops." Moreover, the subject parcels cannot be classified and assessed as farmland for 2006, as the parcels do not meet the requirements of Section 10-110 of the Property Tax Code cited above. Therefore the Board finds that there is no evidence that the assessment officials erred in changing the subject's 2006 classification and assessment to reflect the fact that no farming activity occurred on the subject parcels.

In summary, the Board finds that no farming activity took place on the subject parcels, the property is not entitled to be classified and assessed as farmland for the 2006 assessment year.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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 23, 2010

Allen Castrovillari

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.