

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Stiner
DOCKET NO.: 06-00748.001-F-1
PARCEL NO.: 10-02-27-200-010

The parties of record before the Property Tax Appeal Board are Robert Stiner, the appellant; and the Macon County Board of Review.

The subject property consists of a 4.3-acre parcel which the appellant claims is composed of 3.0 acres of tillable ground, a 1.0-acre homesite and a 0.3-acre pond. The site is improved with a 7 year-old, one-story style frame and brick dwelling that contains 2,164 square feet of living area. Features of the home include central air-conditioning and a two-car attached garage. The appellant's petition indicated farm buildings were present on the parcel, but no description of any farm buildings was provided.

In his rebuttal to the board of review's response to his petition, the appellant contends the 0.3-acre pond had been classified and assessed as homesite acreage for 2006. He claims this pond is used to collect water runoff from the farmland and "is in no way used for the homesite". He also submitted an aerial photograph depicting the subject property and showing how the pond overflows at times. The appellant contends the pond should be classified and assessed as farmland. The appellant's evidence further disclosed the subject property had been the subject of an appeal to the Property Tax Appeal Board in 2004 under Docket No. 04-00448.001-F-1 and in 2005 under Docket No. 05-00730.001-F-1. In its decision regarding the 2004 appeal under Docket No. 04-00448.001-F-1, the Board reduced the subject's assessment to \$44,354. In the 2005 appeal under Docket No. 05-00730.001-F-1, the parties reached an agreement that resulted in a reduction in the subject's total assessment to \$45,429. Referencing this decision, the appellant contends the subject's 2006 assessment should reflect the application of an equalization factor of 1.016 for Maroa Township for only the subject's homesite (not including the pond) and the dwelling.

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

<u>PARCEL NO.</u>	<u>FARMLAND</u>	<u>HOMESITE</u>	<u>RESIDENCE</u>	<u>OUTBUILDING</u>	<u>TOTAL</u>
10-02-27-200-010	\$668	\$6,108	\$37,870	\$3,550	\$48,196

Subject only to the State multiplier as applicable.

The appellant submitted nothing to document this equalization factor. The "Macon County Notice of Final Decision on Assessed Value by Board of Review" for the subject property that was submitted by the appellant, and from which he appealed to the Property Tax Appeal Board, disclosed that the land or lot assessment is \$6,108, the farm land assessment is \$668, the building assessment is \$37,870 and the farm building assessment is \$3,550. Based on this evidence, the appellant requested the subject's 2006 total assessment be reduced to \$45,733, the homesite assessment be reduced to \$3,719 and the improvement assessment be reduced to \$37,796. The appellant requested no change in the farmland or farm buildings assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$48,196 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards for the subject and four comparables, as well as Real Estate Transfer Declarations detailing sales of seven additional comparables. In the letter, the board of review stated the 2006 assessment year involved implementation of Bulletin 810. "This included review of all homesite and acreage throughout the county. This was the reason that the assessment of the homesite on this parcel was changed." The subject's property record card does not designate a specific amount of acreage devoted to the homesite, but only acknowledges the parcel contains 4.3 acres.

The comparables' property record cards describe properties that range in size from 7.64 to 50.0 acres with one-acre homesites. The homesites or lots have land assessments of \$6,108, identical to the subject.

The transfer declarations detail sales of parcels ranging in size from approximately 1/4 acre to 1.5 acres in size. Regarding these parcels, the board of review's letter further indicated that "Homesite acreage was assessed as other residential properties based on site." The comparables sold between February 2005 and November 2006 for prices ranging from \$16,200 to \$68,000.

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 further finds the 0.3-acre pond on the subject parcel is not entitled to classification and assessment as farmland, and a reduction in the subject's assessment on that basis is not warranted.

The Board finds the appellant claimed the pond is used to collect water runoff from the farmland and "is in no way used for the homesite". The appellant submitted no evidence to support his

claim that the pond is being used solely for farming purposes. The only evidence submitted by the appellant depicts occasional flooding. The Board finds 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.

Further, the Board finds nothing in this record substantiates the appellant's claim that the pond is used solely for farming purposes or to support farming activities. The Board also finds Section 10-110 of the Property Tax Code provides as follows:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the preceding two years, except tracts subject to assessment under Section 10-45, shall be determined as described in Sections 10-115 through 10-140... (35 ILCS 200/10-110)

Based on these statutory provisions, the Property Tax Appeal Board finds no evidence in the record that the pond was used for farming purposes for 2004 or 2005, the two years prior to the instant appeal, or for 2006. Therefore, the pond is not entitled to classification and assessment as farmland. Hence, it should be assessed as residential land, as appears to have been done for the subject parcel and the comparables submitted by the board of review. The homesites or lots of these comparables have land assessments of \$6,108, identical to the subject. Therefore, the Board finds the subject is being uniformly classified and assessed when compared to similar neighboring properties.

The Board finds the appellant also contends that a 2006 Maroa Township equalization factor of 1.016 should be applied only to the subject's homesite and residence. This is the basis for the appellant's request that the subject's improvements be assessed at \$37,796, rather than \$37,870, as indicated on the final decision issued by the Macon County Board of Review. However, the Property Tax Appeal Board finds neither the appellant nor the board of review submitted a copy of any official notification of this purported equalization factor. Therefore, the Board finds

the appellant has not met his burden of proving any error in the application of the equalization factor.

Based on the foregoing analysis, the Property Tax Appeal Board finds the subject's classification and assessment as determined by the board of review is correct and no reduction 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: May 30, 2008



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.