

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alvin L. Boyd
DOCKET NO.: 06-01707.001-F-1
PARCEL NO.: 18-09-06-400-001

The parties of record before the Property Tax Appeal Board are Alvin L. Boyd, the appellant; and the Macon County Board of Review.

The subject property consists of an 80-acre farm parcel located in Whitmore Township, Macon County.

The appellant appeared before the Property Tax Appeal Board claiming portions of the subject property were incorrectly classified and assessed as the basis of the appeal. The appellant also contends the board of review's estimate of acreage by various soil types is incorrect. The appellant did not contest the assessment of farm buildings on the subject parcel. In support of the classification argument, the appellant submitted a soil map, an aerial photograph and various additional documents, including a Forest Stewardship Plan Certification from the Illinois Department of Natural Resources that refers to a portion of the subject acreage. The appellant also referred to several portions of the subject parcel that are in a Conservation Reserve Program (CRP) administered by the United States Department of Agriculture (USDA). The appellant contends the subject contains only 54.7 acres of cropland, that 9.3 acres are in forestry management plans, that 4.9 acres are in waterways or vegetative filter strips which border a waterway and that the remainder is other farmland or wasteland. In support of this argument, the appellant submitted a chart which details the various soil types by acreage on the parcel. The appellant also indicated on this chart the soil types and associated acreage as claimed by the board of review. On the chart, he recalculated the subject's acreage based on his measurements and determined the subject's farmland assessment should be reduced to \$11,549. However, on his petition, the appellant claimed the subject's farmland assessment should be reduced to \$9,963 and the total assessment to \$10,381.

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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:

LAND:	\$	12,208
IMPR.:	\$	418
TOTAL:	\$	12,626

Subject only to the State multiplier as applicable.

During the hearing, the appellant provided conflicting testimony regarding how many acres of the subject parcel were covered by forestry management plans approved prior to the subject's January 1, 2006 assessment date. For example, he referred to the Forest Stewardship Plan Certification he had submitted that covers 5.8 acres of the subject parcel, but the certification date approved by the forester on this document is February 26, 2006. The appellant testified 9.3 acres of the subject should be considered as being in forestry management or stewardship plans. The appellant also testified he used a device called a planometer to recalculate the acreage of various portions of the parcel by soil type. He attempted to demonstrate, for example, that the board of review's claim that the subject contains 4.32 acres of soil type 152 is impossible based on his estimate using his planometer and that the subject contains only 0.43 acre of this soil type. The appellant did not submit an independent soil survey to refute the board of review's estimate of acreage by soil types. However, the appellant contends the methodology used to determine acreage by soil type used by the board of review is flawed and incorrect.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$12,626 was disclosed. In support of the subject's assessment the board of review submitted a brief letter which referred to a purported "loss of income from flooding" and that the appellant had failed to file a ten-year flood history of the subject. The board of review's letter also stated 46.6 acres of the subject were affected by the "Forestry Act." The letter acknowledged the 46.6 acres included parcels 18-09-06-300-001 and 18-09-06-400-002. The board of review also submitted the subject's 2007 property record card, on which were detailed the various soil types and acreages that make up the parcel. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the Hearing Officer ordered the board of review to submit the subject's 2006 property record cards and associated assessed value within 15 days of the hearing. As of March 9, 2009, the Property Tax Appeal Board has not received this information from the board of review. The board of review's representative testified the productivity indices of various soil types are determined by the University of Illinois. The soil survey maps used to determine farmland assessments are scanned into a software program by a vendor named Bruce Harris & Associates, which performs this service for several counties. The board of review's representative further testified 3.5 acres of the subject parcel that are covered by an existing forestry management plan are included in 11.49 acres of the subject that includes waterways and vegetative filter strips. The board of review contends the subject parcel contains 66.36 acres of cropland, with the remainder as wasteland. Finally, the board of review's representative testified a forestry management plan approved by the Illinois Department of Natural Resources in 2000

that lists 6.6 acres includes 3.5 acres on the parcel under appeal and 3.1 acres on another parcel.

The appellant had submitted rebuttal evidence in which the appellant stated he had not claimed loss of income due to flooding on the subject parcel. He also claimed most of the 46.6 acres of his land covered by forestry management plans are on another parcel located about ½ mile from the subject parcel.

In rebuttal testimony, the appellant testified he thought the USDA CRP contracts were sufficient to qualify portions of the subject parcel for forestry management plans. Finally, the appellant testified 2.4 acres of the subject should be removed from the cropland category and classified and assessed as other farmland.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and subject matter of this appeal. The Board further finds that reclassification of portions of the subject and a corresponding reduction in the subject's farmland assessment is not warranted.

Regarding the appellant's contention that the board of review had miscalculated the acreage of certain soil types on the subject parcel, the Board finds the appellant has not met his burden of proof. The appellant testified he had refigured the soil type acreage on the subject parcel by using a device known as a planometer. The appellant submitted no soil survey to demonstrate the soil mapping and corresponding acreage as determined by the vendor whose services were engaged by the board of review to assess all farmland in the county was incorrect.

As to the appellant's contention regarding which portions of the subject parcel are covered by forest stewardship or forestry management plans, the Board finds the appellant supplied confusing documentation and conflicting testimony. For instance, the appellant submitted a forestry stewardship plan certification from the Illinois Department of Natural Resources dated February 26, 2006. The Board finds this plan was not in effect on the subject's January 1, 2006 assessment date at issue in this appeal. The Board also finds the appellant interchangeably referred to CRP and other terminology and forms appropriate to the USDA, but failed to demonstrate clearly how he had complied with requirements in Illinois Statutes. The Board further finds the board of review also provided conflicting evidence regarding which portions of the subject and other parcels that are covered by forestry management plans. The board of review's letter refers to the appellant's failure to supply a "10 year flood history that shows loss of income from flooding", but the appellant made no claim that the subject parcel should receive a flooding debasement. The board of review also incorrectly submitted the subject's 2007 property record card and assessment information and failed to submit the subject's 2006 property

record card as ordered by the Hearing Officer. Notwithstanding this lack of compliance by the board of review and the incompleteness of the board's evidence, the Property Tax Appeal Board finds the evidence and testimony in the record are not sufficient to justify changes in classification of various portions of the subject parcel, its soil types, or its farmland assessment.

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.



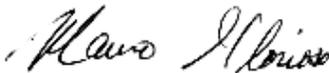
Chairman



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: July 28, 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.