



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

APPELLANT: Ronald, Linda and Brent Walker  
DOCKET NO.: 06-02446.001-R-1  
PARCEL NO.: 08-04-226-011

The parties of record before the Property Tax Appeal Board are Ronald, Linda and Brent Walker, the appellant(s), by attorney James Rodriguez, of Guyer & Enichen of Rockford; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 55,280  
**IMPR:** \$ 0  
**TOTAL:** \$ 55,280

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 55.26 acre parcel that is predominantly wetland area. The subject property was originally part of a larger parcel that was purchased in 1990 for \$42,000. A smaller buildable area was severed from the original parcel and ultimately developed as a single residential property. In 2006 the subject 55.26 acres were reclassified and assessed by the township assessor as "greenspace" or non-farmland property. The subject property is located in Spring Township, Boone County.

The appellant, through legal counsel, appeared before the Property Tax Appeal Board claiming the subject parcel should receive a farmland classification and assessment as "wasteland" and overvaluation as the bases of the appeal. In support of these claims, the appellant submitted photographs, aerial maps, a deed and a closing statement. The appellant, Ronald Walker, testified that he purchased the subject in 1990 for \$42,000. The property is mostly wetland with frequent flooding in the spring

and fall. The property is kept for recreation purposes and wild life use. The subject 55.26 acres was part of a larger farm which was split up in 1969 into a residential subdivision with the subject 55.26 acres being unbuildable land area directly behind the subdivision. The property has a creek running through part of it. The appellant testified as to the flooding that occurred on the property. The appellant testified that he cannot build on the property, or farm on the property because of the flooding. The appellant admitted no farming occurred on the property in 2004 or 2005. The appellant claimed the subject property was located in a floodplain. At hearing the appellant argued that the subject property had a fair market value of \$42,000 based on its purchase price in 1990. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$55,280 was disclosed. In support of the subject's classification and assessment, the board of review submitted a brief, aerial photographs, three sales comparables, a property record card, legal authority and publications from the Department of Revenue.

Boone County Supervisor of Assessments, Patricia Elder, testified that the subject's classification was changed to "greenspace" because of its limited marketability. She testified that property, such as the subject is normally assessed as idle land or open space. However, the Department of Revenue issued Bulletin 810 which required revaluation of all farm land assessments within Boone County. Since the subject property was no longer associated with a farm, the subject's classification was changed in 2006. Further the board of review felt that the \$5,000 assessed value for idle land/open space was too high, and therefore a special classification was created. After extensive research the property was classified as "greenspace" with its highest and best use being conservation or recreational land. Based on two land sales of similar properties the subject was determined to have a market value of \$3,000 per acre.

The first comparable sale occurred in January 2005. This property was located in Belvidere Township and consisted of 92 acres of similar ground area and sold for \$180,000 or \$1,956 per acre. In July of 2005 the same 92 acres was sold to the Boone County Conservation District for \$360,000 or \$3,913 per acre. The next sale comparable consisted of 45 acres in Spring Township that sold in September 2005 for \$153,000 or \$3,400 per acre. It was disclose that this property contained some crop acres. A third sale in Boone Township consisting of 40 acres sold in August 2007 for \$280,000 or \$7,000 per acre. The board of review argued that this third sale evidences the fact that the subject 55.26 acres has a market value and is not considered wasteland. Based on this evidence, the board of review requested confirmation of the subject's classification and assessment.

During cross-examination the board of review acknowledged that because the sales were to governmental bodies they would not be considered arms length transactions. Ms. Elder testified that they were similar types of property. She further testified that in 2006 the subject property was revalued because it was previously receiving a farmland assessment even though it was no longer part of a farming operation. Therefore, the board of review created a special classification for properties such as the subject which was considered recreational land, not suitable for building or farming. The same method for classifying and assessing the subject land was uniformly applied throughout Boone County for properties of similar characteristics.

After hearing the testimony 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 Property Tax Appeal Board further finds that a reduction and reclassification in the subject property's assessment is not warranted.

The Property Tax Appeal Board finds the Department of Revenue Publication 129 dated September 2006, defines wasteland as that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision. Nothing in this record depicts the subject is part of a qualified farm tract. Therefore, the Board finds that the subject is not wasteland as defined in the Illinois Department of Revenue Publication 129. It is further acknowledged that the appellant's counsel amended his argument at hearing and instead claimed overvaluation as his basis of the appeal.

The appellant argued overvaluation based on the subject's 1990 purchase price of \$42,000. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000).

The Property Tax Appeal Board gave little weight to the subject's purchase price in 1990. The Board finds this sale, 16 years ago, is not indicative of the subject's fair market value in 2006. The Board finds the best evidence in this record of the subject's fair market value is the three sales of similar property presented by the board of review. The board of review presented three comparable sales that were very similar in nature to the subject that sold for prices ranging from \$1,956 to \$7,000 per acre. The Board recognizes the Illinois Department of Revenue may not term these sales arms length transactions, however, the Board finds that based on the record herein, these sales best represent the subject's 2006 market value. In addition, they clearly show the subject property's value as reflected by its assessment is supported. The comparable properties sold for

prices ranging between \$1,956 and \$7,000. The subject's total assessment of \$55,280 reflects an estimated market value of approximately \$167,262 or \$3,027 per acre of land area, using the 2006 three year median level of assessments of 33.05% for Boone County as determined by the Illinois Department of Revenue. After considering adjustments and the differences in the suggested market value comparables when compared to the subject property, the Board finds the subject's assessment is supported and a reduction in the subject's assessment on this basis is not warranted.

The Board finds the record is void of sufficient evidence to establish that the subject parcel qualifies for an agricultural classification and assessment for the 2006 assessment year pursuant to Section 1-60 of the Property Tax Code (35 ILCS 200/1-60). Therefore, the Property Tax Appeal Board finds the board of review's classification and assessment of the subject property as non-farmland for the 2006 assessment year is correct and a reduction is not warranted on this basis. The Property Tax Appeal Board further finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 28, 2009

*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.