

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carl & Rosalie Jokerst
DOCKET NO.: 06-02490.001-F-1
PARCEL NO.: 20-018-008-00

The parties of record before the Property Tax Appeal Board are Carl and Rosalie Jokerst, the appellants; and the Randolph County Board of Review.

The subject property consists of a parcel of farmland located in Randolph County. The parcel contains 66.65 acres.

Docket numbers 06-02521.001 through .005-F-1, 06-02488.001-F-1, 06-02491.001-F-1, 06-02489.001-F-1, and 06-02490.001-F-1 were consolidated for hearing purposes.

Thomas R. Jokerst and Carl Jokerst appeared before the Property Tax Appeal Board contending the assessment of the farmland was excessive and should be debased for flooding. In support of this argument the appellants submitted photographs of the subject, copies of aerial photographs, 2005 assessment data, 2006 assessment data, a map depicting soil types and a map depicting Kaskaskia Island. The 2005 assessment data indicated that the cropland on for the parcel received a 50% flood factor adjustment. In 2006 the parcel under appeal received no adjustment for cropland flooding.

At the hearing the appellants presented testimony that they had no evidence to challenge the productivity indexes assigned to each of the soil types on the respective parcels. The primary argument was with the inability of the soil to be productive when it is underwater. Thomas Jokerst testified that at one point in time some of the parcels under appeal had flood adjustments but those adjustments were removed. Thomas Jokerst testified that he had inquired as to why the flooding adjustments were removed and further stated he was informed that all flooding adjustments had been removed as a matter of course. He also indicated that he was informed that he would have to reapply to receive adjustments for flooding. He explained the subject parcels associated with the appeals are located on Kaskaskia Island, which is within a flood plain. The appellants requested that the flood adjustment made in the previous year be applied.

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

LAND:	\$	5,080
IMPR.:	\$	0
TOTAL:	\$	5,080

Subject only to the State multiplier as applicable.

Under questioning the appellants indicated that they recently began to keep records of production loss due to the propensity to flood. The appellant indicated that they have no records or history of crop loss due to flooding from 1995 through 2006 on the parcel other than general recollection.

With respect to the subject parcel, the appellant, Carl Jokerst testified this property experiences annual flooding. The appellant testified that at least 40% of the parcel floods on an annual basis. Of the area that floods, the appellant indicated that the crop loss varies but indicated that the amount of crop loss to be about 90% for that area that floods.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject parcel totaling \$5,080 was presented. The board of review asserted in its documentation that the farmland assessments were calculated based on the soil productivity indexes that had been certified to Randolph County. The board of review submitted copies of the farmland assessment calculation for each parcel identifying the type of land, soil type, acreage for each soil type, productivity index (PI) for the soil type, adjusted productivity index, the certified assessment based on the productivity index of the soil type and the equalized assessed value (EAV) for the corresponding acreage with that soil type. The board of review submitted a copy of the soil map depicting the subject parcel and the soil productivity index for the soils.

Wayne Voss, Randolph County Chief County Assessment Officer, testified that beginning in 2006 farmland in the county was assessed using *Bulletin 810, Average Crop, Pasture, and Forestry Productivity Ratings for Illinois Soils*, (Bulletin 810) prepared by the University of Illinois. Under Bulletin 810 the board of review determined it should revisit properties that had been flooded and receive some type of proof to document the flooding. The board of review wanted to look at crop loss to determine the flooding adjustment. He stated that all flooding adjustments were removed from all farmland in 2006. Mr. Voss indicated the board of review had no evidence or proof to allow a flooding adjustment.

Mr. Voss indicated that farmland was assessed under the farmland assessment provisions of the Property Tax Code using the individual soil type method identifying the soil types, the productivity indexes for the soil types and the equalized assessed values associated with the productivity indexes provided by the Department of Revenue. The witness indicated that the directives or guidelines provided by the Illinois Department of Revenue were followed in assessing the farmland. The subject parcel received no adjustment for flooding.

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 the appeal. The Board further

finds a reduction in the assessment of the subject parcel is not supported by the evidence in the record.

The appellant asserts that the assessment on the subject parcel of farmland needs to be reduced to account for flooding. 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)).

In accordance with the Section 10-115 of the PTC, the Department of Revenue issued Publication 122, Farmland Implementation Guidelines. The guidelines provide the procedure to be used in making an adjustment for the flooding of cropland. The guideline reads in part as follows:

Adjustment for flooding. Adjust the PI of the affected acreage only, which suffers actual, not potential, crop loss due to flooding as prescribed in Bulletin 810, published by the University of Illinois, College of Agriculture, Cooperative Extension Service. The following text is taken directly from Bulletin 810.

"Estimated yields and productivity indices given in Table 2 apply to bottomland soils that are protected from flooding or a prolonged high water

during the cropping season because of high water in stream valleys. Soils that are subject to flooding are less productive than soils that are protected by levees. The frequency and severity of flooding are often governed by landscape characteristics and management of the watershed in which a soil occurs. For this reason, factors used to adjust productivity indices for flooding must be based on knowledge of the characteristics and history of the specific site. Wide variation in the flooding hazard, sometimes within short distances in a given valley, require that each situation be assessed locally.

If the history of flooding in a valley is known to have caused 2 years of total crop failures and 2 years of 50% crop losses out of ten years, for example, the estimated yields and productivity indices of the bottomland soils could be reduced to 70% of those given in Table 2. Estimated crop yields and productivity indices for upland soils subject to crop damage from long-duration ponding have already been reduced accordingly in Table 2."

Flood adjustment procedures should identify the actual acres affected by flooding; determine, from yield data, the extent of crop loss (in bushels) caused in each flood situation; adjust the PI of the affected soils by a percentage equal to the percentage of crop loss caused by each flooding situation over a multi-year (preferably ten year) period; and recompute the flood adjustments annually. The continuous collection and analysis of yield data is needed in order to identify and compensate for changes in a parcel's flooding history.

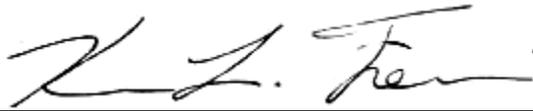
Illinois Department of Revenue, Publication 122, Farmland Implementation Guidelines, January 2006, p. 2. The Board finds the appellant did not provided sufficient data that would allow for the computation of an adjustment to the cropland for flooding. The appellant did not identify the actual cropland acres affected by flooding; did not provide yield data demonstrating the extent of crop loss (in bushels) caused in each flood situation; and did not adjust the PI of the affected soils by a percentage equal to the percentage of crop loss caused by each flooding situation over a multi-year period.

The testimony and evidence provided by the Randolph 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 parcel.

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.

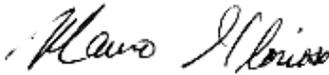
Chairman



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 27, 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.