



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

APPELLANT: J & J Junior Trust
DOCKET NO.: 06-02508.001-F-1 through 06-02508.004-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are J & J Junior Trust, the appellant; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
06-02508.001-F-1	05-20-04-400-002	7,539	7,010	90,588	0	\$105,137
06-02508.002-F-1	05-20-04-300-004	4,770	7,483	19,211	23,900	\$55,364
06-02508.003-F-1	05-20-09-200-001	15,237	0	0	0	\$15,237
06-02508.004-F-1	05-20-09-300-004	12,028	0	0	0	\$12,028

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of four farm parcels of 66, 40.07, 160 and 80 acres, respectively. The 66 acre tract identified by parcel number (PIN) 05-20-04-400-002 is classified as follows: 48.96-acres as cropland, 1.85-acres as homesite, 13.58-acres as other farmland and .47-acres as right-of-way. The 40.07-acre tract identified by PIN 05-20-04-300-004 is classified as follows: 28.77-acres as cropland, 2.10-acres as homesite, 4.83-acres as other farmland and 4.37-acres as permanent pasture. The 160 acre tract identified by PIN 05-20-09-200-001 is classified as follows: 109.81-acres as cropland, .23-acres as other farmland, 48.04-acres as permanent pasture and 1.92-acres as right-of-way. The 80-acre tract identified by PIN 05-20-09-300-004 is classified as follows: 76.20-acres as cropland, 2.60-acres as other farmland and 1.20-acres as right-of-way.

The appellant, Junior Hunziker, appeared before the Property Tax Appeal Board claiming incorrect farmland assessment, classification and productivity regarding the parcels under

appeal. The appellant is not disputing the assessments for the homesite, improvement or outbuildings.

In support of this argument the appellant submitted a 1988 report by Soiltech, Inc., which chronicles the parcels in the investigation by Ernest Bartoli and a record of the test pit investigation. The appellant also submitted soil maps and two years of farmland assessment calculations. Additional evidence for PIN 05-20-09-200-001 is a 1991 USDA update and a 1996 WPI Generation Method report. Additional evidence for PIN 05-20-09-300-004 is a farmland calculation for 1985 displaying soil type change. Bartoli was not present at the hearing to provide testimony or be cross-examined in support of the conclusions made in his report. The appellant did not offer any additional testimony in regards to the evidence submitted.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessments for PIN 05-20-04-400-002 of \$105,137; PIN 05-20-04-300-004 of \$55,080; 05-20-09-200-001 \$15,237; and PIN 05-20-09-300-004 \$12,028 were disclosed. In support of the subject's farmland assessment, the board of review submitted a farmland valuation card with a breakdown of the soil identification types, adjusted productivity indices, acreage amounts for each soil type, the certified productivity value for each soil type, and drainage debasement. The board of review submitted a Soil Survey Geographic (SSURGO) database for Stephenson County and Publication 129 from the Illinois Department of Revenue (instructions for Farmland Assessments). The board of review also submitted a letter and email from the Natural Resources Conservation Service (NRCS) dated April 25, 2007. In addition, the board of review submitted an aerial map, a soil survey map, and a signed letter by the appellant stating the map he received from Stephenson County had correct farm land use for implementation of Bulletin 810. This evidence was submitted for each parcel.

During the hearing the board called Mike Munda, Stephenson County Geographic Information System (GIS) technician, as a witness. Munda described the process of the 2006 farmland revaluation based on the implementation of Bulletin 810. Munda testified that they used the land use, parcel data set, flood overlay and soil survey, along with the certified values for farmland assessments from the Illinois Department of Revenue in calculation the assessments.

The board of review then called Steve Higgins, a soil scientist with the NRCS, who has 35-40 years experience mapping and describing soils. Higgins testified the controversy about soil types arose because the NRCS decided in the early 1990's to redefine the phases of pertinent soils in Stephenson County. For example, Tama moderately wet soil was renamed Osco. The reason is that Tama is normally a well drained soil, whereas Osco is a moderately wet soil prevalent in many counties in that region of the state. Higgins further testified that after extensive study by the USDA, no representative series of Tama moderately wet soil

could be found in Illinois; thus, the Osco renaming took place. The witness opined Zwicker and Bartoli had done their work prior to the reclassification of Tama moderately wet soil to Osco. Higgins also found Bartoli's soil descriptions inadequate and testified that water tables on land must be measured over time and not just in an isolated occurrence. Based on this evidence and testimony, the board of review requested the subject's assessments be confirmed.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessments.

The Board finds the appellant submitted evidence of classification in prior years of several soil types on the subject parcels. The appellant argued the board of review erred in failing to carry forward the prior years' soil types and assessments to 2007. The appellant had no witnesses to provide testimony or be cross-examined regarding the soil surveys and analysis performed by Bartoli. The Property Tax Appeal Board has given the appellant's arguments related to the soil types and productivity of the subject property little merit. The Board finds that in the absence of the appellant's witness at the hearing to be cross-examined as to the methodology and conclusions in the report. Bartoli's submission can be given little weight. Without supporting testimony, the Bartoli document is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other competent evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971). In the absence of Bartoli being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence is significantly diminished and cannot be deemed conclusive.

The board of review submitted extensive documentation detailing the procedures promulgated by the IDOR and used to assess all farmland in Stephenson County according to guidelines in Bulletin 810 for 2006 and 2007. Furthermore, the board of review provided testimony by Steve Higgins, a soil scientist with extensive experience, who elucidated the revised soil survey process undertaken by the NCRS in the early 2000's. As detailed above, it was found that no examples exist in northwestern Illinois of Tama moderately wet soil, so Tama was changed to Osco, a moderately wet soil commonly found in the area. Other changes to soil types were based on this revised survey. The Board finds the Stephenson County Board of Review properly followed the procedures of the farmland assessment law. The law requires farmland to be assessed in accordance with agricultural assessment provisions detailed in the Property Tax Code (35 ILCS

200/10-110 et seq.) and according to its productivity indices set forth in guidelines promulgated by the Illinois Department of Revenue, which in this appeal is governed by Bulletin 810.

Section 10-125(a) of the Property Tax Code (35 ILCS 200/10-125(a)) delineates the manner in which cropland is to be defined and assessed. This section provides in part: Cropland shall be assessed in accordance with the equalized assessed value of its soil productivity index as certified by the Department [of Revenue]. (35 ILCS 200/10-125(a)).

The Board also finds the board of review provided documentation and credible testimony that supports its classification and assessment of the subject parcels.

Based on the evidence and testimony in the record, the preponderance of the evidence supports the assessed valuation and procedures applied by the board of review. Therefore, the Board finds the soil classifications and assessments of the subject parcels are correct and no reductions are 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

J. R.

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: August 23, 2013

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.