

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Patricia Lawfer
DOCKET NO.: 06-02586.001-F-1 through 06-02586.015-F-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Patricia Lawfer, the appellant, by attorney Kay L. Johnson of Spenn, Johnson & Thompson, in Watseka, and the Menard County Board of Review.

The subject property consists of fifteen farm parcels totaling 797.38 acres that are located in Irish Grove and Greenview Townships, Menard County.

The appellant appeared before the Property Tax Appeal Board with counsel claiming a contention of law as the basis of the appeal. In support of this argument, the appellant submitted a legal brief detailing several points regarding the transition from use of Circular 1156 to Bulletin 810 to assess farmland in Illinois. First, the appellant claimed the board of review failed to evaluate the effect of changing the farmland assessment method from the weighted tract method to the individual soil method; second, the appellant claimed the board of review incorrectly interpreted Bulletin 810 as a mandate rather than as a guideline; third, the appellant claimed provisions of Bulletin 810 are not binding on a county assessor; lastly, the appellant claimed adoption of Bulletin 810 resulted in a significant increase in her property taxes.

During the hearing, the appellant's husband, Ron Lawfer, was called as a witness. He testified he was a state representative from 1992 to 2002 and that he was a member of a committee studying farmland assessment change at the local level. Lawfer testified the change from procedures in Circular 1156 to Bulletin 810 resulted in some parcels having reduced assessments, while assessments of other parcels increased. The assessment of the subject parcels for 2006 under provisions of Bulletin 810 resulted in a total increase in assessment of \$14,330, causing a corresponding increase in property taxes of \$1,231. The witness described some of the history around the transition from the weighted tract method to the individual soil method. Lawfer opined the Menard County Board of Review failed to evaluate the

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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 Menard County Board of Review is warranted. The correct assessed valuation of the property is shown on page 3.

effects on farm property assessments of the new methodology. He claimed the Farmland Assessment Technical Advisor Board, tasked by the legislature to study farmland assessment changes, had no statutory authority to require adoption of Bulletin 810 provisions.

During cross examination by the Menard County State's Attorney, who represented the board of review in this appeal, the witness acknowledged his testimony was based on his own opinion and recollection of some meetings he had attended. Lawfer agreed he had not been involved in drafting any memoranda associated with farmland assessment changes. He also agreed that a regulatory agency can change standards over time and that advances in farm technology have resulted in improved crop yields and increases in productivity indices of the various soils found on Illinois farms.

Based on this testimony, the appellant claimed the 2006 assessment of the subject parcels should be the same as for 2005, when the previous weighted average assessment method had been employed.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$143,658 was disclosed, along with several attachments that detail farmland assessment instructions from the Illinois Department of Revenue (IDOR). In support of the subject's assessment, the board of review provided the testimony of Chief County Assessment Officer (CCAO) and Clerk of the Board of Review Jason LeMar. The witness testified he relies on the IDOR for guidance and assistance in assessment of property in Menard County. LeMar attended some of the many meetings held regarding the transition from the weighted tract method of assessing farmland according to Circular 1156 to the individual soil method according to Bulletin 810. The witness testified some counties were already using the individual method as far back as 1988 and that it was always an option for each county. Evidence submitted by the board of review included a memo dated May 30, 2003 from Mike Klemens, Manager of Policy and Communications at IDOR to CCAO's. This memo states that "Beginning with the 2005 assessment year, farmland assessments in all counties **must** be based on Bulletin 810 data, the individual soil method, and modern detailed soil mapping (emphasis added)." LeMar asserted that the intended original year to implement Bulletin 810 was supposed to be 2005, but an extension until 2006 was granted because some counties were unable to make the transition. The board of review's evidence included several memoranda from Steve Jones, IDOR farm specialist to CCAOs regarding the transition. One such memo to CCAOs from Jones dated April 30, 2004 includes the language "Be assured FATAB (Farmland Assessment Technical Advisory Board) did not arrive at the one-year extension easily. They sent a strong message of the unlikelihood for success of any further attempts to delay the implementation of Bulletin 810 and advised that the department should be prepared to use its full

enforcement powers for any counties not in compliance in 2006." LeMar testified that based on these directives, Menard County moved to comply with the provisions of Bulletin 810 for the 2006 assessment year. The witness further testified that all counties were following the individual soil method required by Bulletin 810. LeMar opined the new method promotes equity throughout the state. He acknowledged that if Menard County had not followed IDOR guidelines requiring compliance with Bulletin 810, the Department could have withheld the county's multiplier. Finally, attachment C of the board of review's evidence suggested that if he questions the validity of the FATAB resolution regarding implementation of Bulletin 810, "the appellant should raise the legal contention with the proper jurisdictional authority. Menard County is not responsible." Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds the appellant did not contest the classification and assessment of the subject parcels as farmland, nor did she submit any evidence, or provide any testimony indicating the board of review's determination of the subject's acreage, soil types, productivity indices, adjustments for slope and erosion, etc., were incorrect. Neither did the appellant submit any evidence that the board of review utilized a methodology to assess the subject property that was different from the method used to assess any other farm parcel in the jurisdiction. The Board finds the evidence and testimony in the record indicates the board of review uniformly assessed all Menard County farmland in 2006 according to the guidelines set forth in Bulletin 810 as required by the IDOR.

The appellant further contends the board of review was not legally compelled to follow the requirements of Bulletin 810 because the FATAB had no authority to mandate them. The appellant also contends the board of review failed to consider the financial impact to taxpayers of changing farmland assessment methodology from the weighted tract method, required by Circular 1156, to the individual soil method, required by Bulletin 810. The Property Tax Appeal Board is without jurisdiction to determine whether the FATAB or IDOR exceeded their authority in promulgating farmland assessment procedures or guidelines. The Board finds the appellant submitted no evidence of any statutory requirement that the board of review consider the financial impact on taxpayers of changing the farmland assessment methodology. Therefore, the Property Tax Appeal Board finds the appellant has failed to prove the assessment of the subject property is incorrect and no reduction in the subject's assessment is warranted.

DOCKET NO.	PROPERTY NO.	FARMLAND	IMPR.	TOTAL
06-02586.001-F-1	08-01-100-004	\$ 4,800	\$ 0	\$ 4,800
06-02586.002-F-1	08-01-300-004	\$ 5,417	\$ 0	\$ 5,417
06-02586.003-F-1	08-01-300-003	\$ 6,120	\$ 0	\$ 6,120

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06-02586.004-F-1	08-12-100-009	\$ 3,564	\$ 0	\$ 3,564
06-02586.005-F-1	08-12-100-006	\$ 5,101	\$ 0	\$ 5,101
06-02586.006-F-1	08-12-100-010	\$ 3,126	\$ 0	\$ 3,126
06-02586.007-F-1	08-01-100-003	\$ 6,521	\$ 0	\$ 6,521
06-02586.008-F-1	04-36-300-001	\$ 315	\$ 0	\$ 315
06-02586.009-F-1	03-36-300-003	\$ 1,755	\$ 0	\$ 1,755
06-02586.010-F-1	07-01-100-002	\$ 9,655	\$ 0	\$ 9,655
06-02586.011-F-1	07-11-400-001	\$24,171	\$ 0	\$24,171
06-02586.012-F-1	08-12-300-003	\$ 200	\$ 0	\$ 200
06-02586.013-F-1	07-11-300-001	\$34,764	\$667	\$35,431
06-02586.014-F-1	07-11-100-002	\$13,096	\$ 0	\$13,096
06-02586.015-F-1	08-08-100-001	\$24,386	\$ 0	\$24,386

Subject only to the State multiplier as applicable.

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.



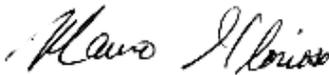
Chairman



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: June 19, 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.