FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerry & Tim Clay
DOCKET NO.: 06-02709.001-F-1
PARCEL NO.: 14-09-24-300-004

The parties of record before the Property Tax Appeal Board are Jerry & Tim Clay, the appellants; 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:

F/Land:	$14,596
Homesite:	$3,967
Residence:	$15,244
Outbuildings:	$4,083
TOTAL:	$37,890

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 142.17-acre tract of land with a 0.55-acre homesite, 10.16-acres of other farmland and a 1.64-acre right-of-way located in Stephenson County, Illinois.

Prior to the hearing the parties requested and agreed to incorporate relevant testimony and evidence as if fully stated and presented herein from the oral hearing in Docket No. 06-02706.001-F-1. The Property Tax Appeal Board finds that the agreement of the parties is proper for efficiency and to avoid unnecessary repetition. Therefore, relevant evidence and testimony taken in Docket No. 06-02706.001-F-1 will be taken into consideration in this appeal.

The appellants appeared before the Property Tax Appeal Board to challenge the assessment of the farmland based on productivity. The appellants are not disputing the assessments for the homesite, improvement or outbuildings. The appellants claimed

the subject parcel had soil types different than what were used by the Stephenson County Board of Review to calculate the subject's farmland assessment based on the productivity index for each soil type.

The appellants testified that in 2006 the Stephenson County Board of Review changed the soil types used for the subject parcel. The appellants claimed the 2005 farm valuation card depicts approximately 9.87-acres of "Tama" otherwise classified as 36.[1] In addition, the appellants claimed that Tama with no slope has a productivity index of 123 as shown on Exhibit A-3 in Docket 06-02706. Therefore, Tama soil with a "B" slope would have a productivity index of 122 and not 124 as shown on the 2005 farmland valuation card. In further support of this argument, the appellants referred to Illinois Department of Revenue, Publication 129, Table 2 Productivity of Illinois Soils Under Average Management Slightly Eroded, 0 to 2 Percent Slopes as submitted by the board of review. The table depicts Tama Silt Loam as having a productivity index of 123. Based on this evidence the appellants requested the subject's farmland assessment be corrected to reflect 9.87-acres of Tama, otherwise classified as 36B with a productivity index of 122.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's farmland assessment of $37,890 was disclosed. In support of the subject's farmland assessment, the board of review submitted the subject's property record 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 also submitted a letter 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 Illinois Department of Revenue Publication 129.

In response to the appeal, the board called Mike Munda, Stephenson County GIS Technician, as a witness. Munda testified that he has been employed in this capacity since December 2004. Munda stated that farmland assessments in Stephenson County are performed pursuant to Bulletin 810 issued by the Illinois Department of Revenue. His office implemented Bulletin 810 in 2006. Land use is taken into consideration along with the soil types and land acreages from the GIS system to determine the correct farmland assessment. The 2006 soil survey he used came from NRCS. Tama soil was not included in that survey. He was not sure what level of detail was used by NRCS to determine the subject's soil types. The farmland valuation card for the subject parcel depicts 142.17-acres of cropland, .55-acres of homesite, 10.16-acres of other farmland and 1.64-acres of right-of way. Within the total acreage, approximately 9.87-acres were

[1] The 2005 farmland valuation card depicts soil 036B with a productivity index of 124, with handwritten acreage of 11.86.

Osco with a productivity index of 125. The author of the 2007 NRCS letter was not present to testify regarding the methodologies used to determine the subject's soil types or statements made within the context of the letter. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, Ron Kane, Clerk of the Stephenson County Board of Review, testified that he was not aware if actual testing by NRCS was done on the subject property to justify a change in the "Tama" designation to "Osco." Kane testified that the methodology used for farmland assessments in 2007 was in accordance with Bulletin 810. A change in soil types for the subject parcel occurred in 2006 based on a new soil survey in 2006 from NRCS and because in 2005 the county was using a weighted productivity index system under circular 1156 and in 2006 the county started using an individual soil method pursuant to Bulletin 810. This change may have resulted in changes to productivity and soil types. In 2006 the productivity index for Tama was 123. Kane testified that NRCS indicated that the original soil maps were correct, that the subject parcel contained soil type 86 (Osco).

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 Board further finds the subject's farmland assessment is correct.

The appellants argued the subject's farmland assessment is incorrect because of the subject contains Tama and not Osco as depicted by the Stephenson County Board of Review. In addition, the appellants argued that the productivity index for Tama was incorrectly depicted as 124 wherein it should have been 122 based on the slope of the subject parcel.

The farmland assessment 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. The Property Tax Appeal Board finds the subject's property record card along with the supporting documentation submitted by the board of review show the current guidelines in assessing farmland were followed using 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 finds the board of review provided substantive documentation in support of the board of review's position that the subject parcel contains Osco as depicted in the aerial photographs and GIS mapping. The Property Tax Appeal Board finds the appellants did not support their argument with substantive documentation and evidence. At no time in the proceedings did Bartoli testify that the testing of soil types was performed on this subject parcel. The appellants have not shown by a preponderance of the evidence that the subject property contains Tama. In 2006 the board of review changed from a weighted production index to an individual soil method pursuant to Bulletin 810. This change may have resulted in changes to productivity and soil types. The appellants have not shown this method was incorrect in 2006 for the subject parcel. Further, the Board finds that the United States Department of Agriculture, Soil Conservation Service report dated July 3, 1991, introduced as Exhibit A-5 by the appellants to show that the government Soil Conservation Service agreed with the appellants' assertion that the subject contained Tama, does not address or pertain to the subject parcel in question. The board of review introduced a letter, dated April 25, 2007, from the Natural Resources Conservation Service (NRCS) that states in relevant part that:

> [t]he correlation of Tama to Osco has occurred over most of Illinois with the exception of those counties that have not had a soil survey update. The morphological characteristics noted and described in soil investigations throughout Illinois are numerous and do support the correlation of Tama to Osco.

NRCS letter dated April 25, 2007

As a result, the Property Tax Appeal Board finds the appellants have not provided substantive evidence and a factual basis to support a change in the subject's farmland assessment as established by the board of review.

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 23, 2010

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.