FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerry & Tim Clay
DOCKET NO.: 06-02712.001-F-1
PARCEL NO.: 13-09-28-200-002

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:	$5,222
Homesite:	$0
Residence:	$0
Outbuildings:	$0
TOTAL:	$5,222

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40-acre tract of land classified as 30.94-acres of cropland, 8.05-acres of other farmland and 1.01-acres of right-of-way that is 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 claimed the productivity indices for three of the

soil types (152A, 1107A and 8074A) located on the subject parcel were incorrect. The subject's 2007 farmland valuation card depicts soil types 8074 and 1107 each have a productivity index of 123.[1] In support of this argument the appellants argued that the location of these soils remained wet wherein this area of the subject parcel did not produce crops even though this area had been tiled to drain the water. Based on this evidence, the appellants requested the productivity index for soil type 1107 be reduced to 40 and the productivity index for soil type 8074 be increased to 140.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's farmland assessment of $5,222 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. He was not sure what level of detail was used by NRCS to determine the subject's soil types. The 2007 farmland valuation card for the subject parcel depicts 30.94-acres of cropland, 8.05-acres of other farmland and 1.01-acres of right-of-way. Within the total acreage, approximately 2.21-acres are classified as 1107A (Sawmill silty clay) and 20.81-acres are 8074A (Radford silt loam). Publication 129 issued by the Illinois Department of Revenue in 2006 depicts soil types 1107 and 8074 have a productivity index of 123. 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 the methodology used for farmland assessments in 2007 was in accordance with Bulletin 810. Kane further stated that 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

[1] The subject's 2007 farmland valuation card does not depict the subject parcel as containing soil type 152 (Drummer) as alleged by the appellants.

Bulletin 810. This change may have resulted in changes to productivity and soil types. Kane testified that NRCS indicated that the original soil maps were correct.

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 productivity indices for three soil types (152A, 1107A and 8074A) were incorrect.

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 subject's farmland assessment, including drainage debasement and the classification of soil types contained within the subject parcel.

In addition, the Property Tax Appeal Board finds the appellants did not present any credible documentation, such as a revised soil survey map refuting the soil types identified on the subject parcel, the productivity indices applied to the subject parcel's soil types, or documentation indicating the assessment methodology employed by the board of review was improper. The Property Tax Appeal Board finds the appellants did not support their argument with substantive documentation and evidence.

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.