

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David M. Steingrubey
DOCKET NO.: 06-02730.001-R-1
PARCEL NO.: 10-32-317-002-000

The parties of record before the Property Tax Appeal Board are David M. Steingrubey, the appellant; and the Monroe County Board of Review.

The subject property consists of a vacant parcel containing 2.913 acres located in Maeystown, Monroe County, Illinois. The property is further identified as Lot 3 in Steingrubey Park.

The appellant contends the assessment on the subject property be changed to "forestry" and assessed at \$23. In support of this assertion the appellant indicated the parcel was purchased in 2004. The appellant asserted that part of Steingrubey Park identified by parcel number 10-32-317-001 has been in the Forestry Program since 1996. The appellant further noted that he purchased Lot 4 of the park containing 2.087 acres, which is contiguous to Lot 3, in December 2006. Lot 4 was identified as parcel 10-32-317-003 on a survey of the property submitted by the appellant. The appellant noted these parcels, Lots 3 and 4, have a combined area of 5 acres. The appellant requested a "Roll-over of Forestry Program". Further documentation submitted by the appellant was an application for the participation in the Illinois Forestry Development Act for parcel 10-32-317-001 dated October 24, 1996 and signed by the landowner and the Illinois Department of Natural Resources (IDNR) forester on October 25, 1996. The document indicated that approval of the forest management plan guarantees an equalized assessed valuation at 1/6 that of agricultural use for the acreage enrolled in the Forestry Development Act (FDA).

The appellant also submitted a copy of the Forest Stewardship Plan Certification for the Illinois Forestry Development Act (FDA) for parcel 10-32-317-002, the subject parcel, and parcel 10-312-317-003. The landowner's signature noting acceptance of the plan is dated August 5, 2006. The certification was not signed and dated by an IDNR District Forester noting approval nor did the document reference a plan number. The appellant, however, submitted a copy of a letter dated August 21, 2006, he

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

LAND: \$ 17,320
IMPR.: \$ 0
TOTAL: \$ 17,320

Subject only to the State multiplier as applicable.

received from Mark V. Brown, District Forester with IDNR, stating that he had approved the Forest Stewardship Plan and processed the certification.

The appellant also submitted a memorandum from Michael Cody, Property Tax Division, of the Illinois Department of Revenue to Chief County Assessment Officers dated January 12, 2007, identifying property that had undergone changes with regard to the Illinois Forestry Development Act (FDA). The memo noted that according to Section 10-150 of the Property Tax Code (35 ILCS 200/10-150), all acreage under a FDA plan should be considered other farmland and assessed at 1/6 of its productivity index equalized assessed value as cropland. The memo further stated that each plan number and effective date of the plan is listed below. The bottom portion of the memo identifying the plan number and the effective date of the plan was cut off from the remaining portion of the memo and not submitted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$17,320 was disclosed. The board of review submitted a completed copy of the Forest Stewardship Plan Certification for the subject property indicating the Plan Number 04-16-067-0614 with the signature of Mark V. Brown of the IDNR dated August 21, 2006, indicating approval of the plan by the Forester. The certification also indicated that the plan was "New". The board of review also submitted a complete copy of the aforementioned memo from Michael Cody, Property Tax Division, of the Illinois Department of Revenue to Chief County Assessment Officers dated January 12, 2007, identifying the property in the FDA. The memo indicated that Plan #04-16-067-0614 was "Newly Approved" with an effective date of August 21, 2006. The memorandum further advised the Chief County Assessment Officers in part that, "Changes in assessed value resulting from a new, amended, or cancelled plan should begin on January 1 of the assessment year immediately following the plan's effective date."

After reviewing the record 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 that the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the subject's 2006 assessment should be reduced due to enrollment in the FDA. Section 10-150 of the Property Tax Code provides that:

Property under forestry management plan. In counties with less than 3,000,000 inhabitants, any land being managed under a forestry management plan accepted by the Department of Natural Resources under the Illinois Forestry Development Act shall be considered as "other farmland" and shall be valued at 1/6 of its productivity index equalized assessed value as cropland. In counties with more than 3,000,000

inhabitants, any land totalling (*sic*) 15 acres or less for which an approved forestry management plan was in effect on or before December 31, 1985, shall be considered "other farmland". The Department of Natural Resources shall inform the Department and each chief county assessment officer of each parcel of land covered by an approved forestry management plan.

35 ILCS 200/10-150. The Board finds the subject property does not qualify for the preferential assessment provided by section 10-150 for the 2006 assessment year. The evidence disclosed that the subject property was part of Plan #04-16-067-0614 that was approved by the IDNR on August 21, 2006. The plan was new and had an effective date of August 21, 2006.

In Kassabaum v. Hopkins, 106 Ill.2d 473, 478 N.E.2d 1332, 88 Ill.Dec.606 (1985), the court dealt with the issue of whether or not taxpayers were to be given the preferential assessment during the calendar year in which property was certified as a pollution control facility. The court held that taxpayers, who, on assessment date, had not yet attained preferential tax status because they had not yet been certified, were not entitled to such preferential assessment until the assessment date following certification. The court stated that provisions granting tax exemptions are to be strictly construed and that taxation is the rule, exemption the exception should apply to special tax treatment. Kassabaum v. Hopkins, 106 Ill.2d at 476. The court noted that real estate is assessed in the name of the owner and at the value as of January 1. Id. at 476. (See Section 9-175 and 9-185 of the Property Tax Code (35 ILCS 200/9-175 & 9-185)). The court stated that the status of property for taxation and the liability to taxation is fixed on that date, and property subject to taxation on assessment day in any year is liable for the taxes for that year even though it may subsequently, during that year, become exempt from taxation. The court found no reason why this rule, applicable to exemptions, should not also apply to preferential tax treatment unless retroactive application plainly appears in the legislation. Kassabaum v. Hopkins, 106 Ill.2d at 477.

In this appeal the taxpayer had not yet attained the preferential assessment status provided by section 10-150 of the Property Tax Code as of January 1, 2006. The effective date of the forestry management plan was August 21, 2006. Therefore, the appellant is not entitled to the preferential assessment until the assessment date (January 1, 2007) following the certification of the Forest Stewardship Plan for the FDA.

In conclusion, the Board finds a reduction in the subject's assessment is not warranted based on this record.

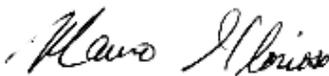
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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 24, 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.