



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

APPELLANT: Virgil Lee & Muriel Curtis
DOCKET NO.: 06-02795.001-F-1
PARCEL NO.: 15-11-00-400-002

The parties of record before the Property Tax Appeal Board are Virgil Lee & Muriel Curtis, the appellants; and the Shelby 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 Shelby County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$13,050
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$13,050

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 54-acre tract of land located in Shelby County, Illinois. The entire tract is classified and assessed as farmland.

The appellants submitted evidence before the Property Tax Appeal Board claiming the 221% increase in the subject's farmland assessment was not possible. The appellants contend the productivity of the subject's soils have not increased by over 1% over the years. The appellants argued the subject parcel acreage is divided into three sections due to the location of Duck Creek Drainage District. The appellants argue the ditch

must be maintained and it does not help the creek banks from washing away soil. The appellants also submitted photographs of the two ditches that divide the subject parcel, the subject's property record card, an aerial photograph, and a schematic drawing of the subject parcel. Based on this evidence, the appellants requested the subject's farmland assessment be reduced to \$5,902.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's farmland assessment of \$13,050 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. In addition, the board of review submitted an aerial map, a soil survey map, Bulletin 810 Productivity Indices issued by the Illinois Department of Revenue, Shelby County soil lists with adjusted productivity indices for slope and erosion, and Illinois Department of Revenue Publication 129.

In response to the appeal, the board of review indicated the Illinois Department of Revenue required the county to implement Bulletin 810 in 2006, which are new farmland assessment guidelines, by using a modern detailed soil survey. Previously, the board of review used Illinois Department of Revenue farmland assessment guidelines from 1939. Therefore, the method of assessing farmland changed from the weighted soil method to individual soil typing along with updating productivity indices provided by the University of Illinois. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 this appeal. The Board further finds no reduction in the subject's farmland assessment is warranted.

The appellants argued the subject's farmland assessment is incorrect because of the 221% increase in its assessment. The Property Tax Appeal Board accords this argument no weight. 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] and shall be debased to take into account factors including but not limited to, slope, drainage, ponding, flooding, and field size. . . (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 2.71 acres of the subject's tract as wasteland to account for the Duck Creek Drainage District.

In addition, the Property Tax Appeal Board finds 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 soils types, or documentation indicating the assessment methodology employed by the board of review was improper. As a result, the Property Tax Appeal Board finds the appellants failed to provide any substantive evidence or a factual basis to support a reduction 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.

Ronald R. Crit

Chairman

K. L. Fern

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.