



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

APPELLANT: James & Sharon Rincker
DOCKET NO.: 06-02800.001-F-1
PARCEL NO.: 0115-16-00-400-002

The parties of record before the Property Tax Appeal Board are James & Sharon Rincker, 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:	\$27,372
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$5,330
TOTAL:	\$32,702

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 120-acres of farmland of which 111.89-acres was tillable, 6.37-acres was wasteland, and 1.74-acre was other farmland. The property is located in Windsor, Ash Grove Township, Shelby County.

The appellants challenge the assessment of the farmland based on "classification/productivity." No dispute was raised concerning the farm building assessment of \$5,330. In a brief submitted with the appeal, appellants explained the appeal was predicated on the assessment increase "based on the new bulletin soil classification and soil productivity change." Included in the materials from appellants was Map A identifying the new soil survey map data and Map B which appellants contend "more closely represent the soil types of this parcel." First, appellants contend that in Map C, an area identified as Peotone Spot was improperly assessed as Drummer Soil. Second, appellants contend on Map B some of the Millbrook soil should more properly be

classified as Drummer soil. Third, appellants contend that an area outline on Map B includes a large drainage ditch which over the years has been cleaned and thus has various soil types other than Drummer soil. Appellants further described that this soil results in stunted crops and thus should be assessed less than Drummer soil.

Appellants further noted an increase in assessment of \$7,172 was inexplicable for the subject when "many other lighter soil types in my area decreased greatly based on the new technology and increased productivity of Bulletin 810 assessment." Based on this evidence, the appellants requested the farmland assessment for the subject parcel be reduced to \$23,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject farmland of \$27,372 was disclosed. In response to the appeal, the board of review submitted a memorandum advising that in 2006 pursuant to directives from the Illinois Department of Revenue, the county implemented Bulletin 810 by using a modern detailed soil survey instead of the previously used University of Illinois soil report #66 from 1939; moreover, the county changed from the weighted soil method to the individual soil method and used new aerial maps to update the land use and utilized the Bulletin 810 productivity indices. The board of review also submitted other supporting documentation including a copy of the property record card for the subject and aerial, flood, soil type and land use/classification maps.

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 the evidence in the record does not support a reduction in the subject's farmland assessment.

The appellants contested the farmland assessment based on the classification/productivity indexes assigned to the soils. Section 10-110 of the Property Tax Code (the Code) provides in part that, "[t]he equalized assessed value of a farm . . . shall be determined as described in Sections 10-115 through 10-140. . . ." (35 ILCS 200/10-110).

Section 10-115 of the Code provides in part that:

The Department [of Revenue] shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties. . . . (35 ILCS 200/10-115).

Furthermore, Section 10-115 of the Code sets forth the various components that the Department of Revenue is to certify to each chief county assessment officer on a per acre basis by soil productivity index for harvested cropland such as: gross income, production costs, net return to the land, a proposed agricultural economic value, the equalized assessed value per acre of farmland

for each soil productivity index, a proposed average equalized assessed value per acre of cropland for each individual county, and a proposed average equalized assessed value per acre for all farmland in each county.

Section 10-125 of the Code (35 ILCS 200/10-125) provides for the assessment level of farmland by type and states in part that:

- (a) 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 and shape. (35 ILCS 200/10-125(a)).

The evidence provided by the Shelby County Board of Review disclosed that in 2006 it was following the farmland assessment guidelines provided by the Illinois Department of Revenue in assessing farmland through the implementation of Bulletin 810. The evidence disclosed that the board of review was using the soil types set forth on soil survey maps and the PI associated with the soil type identified on the maps and the EAV per acre as certified by the Department of Revenue for each soil type in assessing the farmland. Based on this record the Board finds that the board of review correctly assessed the farmland on the subject parcel.

The Board further finds the appellants did not submit any substantive evidence that challenged the soil types, farmland classification or use, number of acres, PI, and EAV per acre used by the Shelby County assessment officials in calculating the farmland assessment for the subject parcel. Based on this record the Property Tax Appeal Board finds assessment of the subject parcel as established by the board of review is correct and no reduction is warranted.

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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

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.