FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert S. Orr
DOCKET NO.: 07-00057.001-F-1
PARCEL NO.: 10-10-14-300-006

The parties of record before the Property Tax Appeal Board are Robert S. Orr, the appellant; and the Tazewell 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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$ 11,170
Homesite:	$ 0
Residence:	$ 0
Outbuildings:	$ 0
TOTAL:	$ 11,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 78.91-acres of farmland made up of Onarga, Plano and Jasper as the three primary soil types. The property is located in Section 14 of Cincinnati Township, Tazewell County.

The appellant appeared before the Property Tax Appeal Board to challenge the assessment of the farmland based on productivity. In a letter submitted with the appeal, the appellant explained the appeal was predicated on the subject parcel being part of an adjoining 80-acre parcel which has similar productivity as the subject, however the adjoining property has a lower assessment. The appellant based his argument in part on data from a book titled Soil Survey of Tazewell County, Illinois. To support his claims the appellant submitted a Cincinnati Township Map, a Notice of Assessment, a tax spreadsheet, a Tazewell County

Agricultural Assessment Map, a soils calculation report and comparison spreadsheet. First, the appellant contends that the EAV per acre for soil types 199A (plano silt loam) and 3107 (sawmill silty clay loam) bear no relationship to the production numbers assigned to these two soil types for corn or beans as found in the Soil Survey of Tazewell County, Illinois book. The appellant argued that the EAV/Acre numbers depict that soil type 199A is more than 6.68 times as productive as soil type 150B. To demonstrate this argument, the appellant submitted an example of a corn and bean production comparison sheet of the two different soil types. The comparison sheet depicts soil type 199A was 41% more productive than soil type 150B for corn and 29% more productive for beans. However, the EAV/Acre numbers for soil type 199A was 668% greater than for soil type 150B.

Second, the appellant argued that the subject's assessed value per acre was significantly higher when compared to the adjoining 80-acres. It was argued that the subject depicted an assessed value of $141.55 per acre while the adjoining field had an assessed value of $66.90 per acre.

To further demonstrate the disparity of assessed value, the appellant argued that the subject parcel had an assessed value of $1.11 per bushel of corn and an assessed value of $3.45 per bushel of soybeans, while the adjoining parcel had an assessed value of $0.54 per bushel of corn and an assessed value of $1.56 per bushel of soybeans. The appellant argued that there was no discernable difference between the two fields in topography or crop production. Based on this evidence, the appellant requested the subject's assessment be reduced to match the adjoining 80 acres or $5,230.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject farmland of $11,170 was disclosed. In response to the appeal, the board of review submitted a letter from Gary Twist, the Chief County Assessment Officer for Tazewell County. Mr. Twist was at the hearing to provide direct testimony and subject to cross-examination. Twist testified that the procedure for valuing farmland in Tazewell County is modeled after Division 6 of the Property Tax Code. He testified that individual soil types are valued according to land class and EAV's are calculated per individual soil type.

Twist testified that the subject primarily contains Onarga, Plano and Jasper soils. Plano has an EAV of 274.23 while Jasper has an EAV of 12.79. Twist explained that the subject contains 17.84 acres of Jasper soil while the adjoining parcel has 63.07 acres of Jasper soil. As a result, the subject parcel has an average EAV of between 141 and 152 while the adjoining parcel has an average EAV of between 66 and 67. Twist testified that the subject's assessed value is approximately double the adjoining parcel based on the average EAV's determined by the percentage of

soil types on each parcel. Twist further testified that the subject's assessment was uniform with all other farmland assessments in Tazewell County and is based on guidelines provided by the Illinois Department of Revenue. The board of review submitted the Soils Calculation Report for the subject and the adjoining parcel.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's farmland assessment.

The appellant contested the farmland assessment based on the 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 Tazewell County Board of Review disclosed that in 2007 it was following the farmland assessment guidelines provided by the Illinois Department of Revenue in assessing farmland. 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 appellant did not submit sufficient substantive evidence that challenged the soil types, number of acres, PI, and EAV per acre as used by the Tazewell 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.

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: February 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.