



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

APPELLANT: Richard Reed
DOCKET NO.: 07-00154.001-R-1
PARCEL NO.: 07-18-100-003

The parties of record before the Property Tax Appeal Board are Richard Reed, the appellant(s); and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 10,339
IMPR: \$ 46,692
TOTAL: \$ 57,031

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.09-acre parcel improved with a part one-story and part two-story frame dwelling that was built in 1997. The subject contains 1,803 square feet of living area and has an exposed walkout basement. Features also include a 568 square foot deck, an enclosed frame porch and a 2,159 square foot barn.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation, in addition to arguing that the subject parcel should receive a farmland classification as the bases of the

appeal. In support of the equity argument, the appellant argued that homes which were superior to the subject with such features as being larger and containing concrete or blacktop driveways were assessed lower than the subject. The appellant submitted assessment information for six comparables. The properties were one-story or two-story frame or brick dwellings that were built from 1992 to 2000. They ranged in size from 1,808 to 2,400 square feet of living area. Three had a full basement and three had an exposed walkout basement. Each comparable had a fireplace and each had a garage ranging from 708 to 983 square feet. One comparable is depicted as having a detached garage containing 2,539 square feet of building area. The comparables had improvement assessments ranging from \$49,606 to \$62,736 or from \$23.50 to \$33.77 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale listings of three comparables. These properties were two-story homes that were 4 or 5 years old located in Chickory Ridge. Each had central air-conditioning, a fireplace and a three car garage. Two of the homes had frame exterior construction. The homes were listed for prices ranging from \$180,000 to \$185,000. Total square footage of each home was not provided, however, the appellant argued that each of these comparables had a curb, gutters, streetlights, blacktop driveways, city sewer and water and cable. It was argued that each of these sale comparables was superior to the subject with approximately 600 more square feet of living area than the subject. Photographs of seven other properties on Latham Road were submitted, however, detailed information regarding the salient characteristics of each property was not provided.

The appellant also argued that the subject should be assessed as a farm. The appellant testified that he raises chickens in the bottom of the barn. The appellant stated he has raised chickens since 1997; has sold eggs and raised Cornish-cross birds, turkeys and rabbits in the past. The appellant further testified that in 2007 he raised chickens and sold produce from the garden. He testified that he farms on one-acre of the subject's two-acre site. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$57,031 was disclosed. In support of the subject's improvement assessment, the board of review relied upon the equity assessment grid

analysis submitted by the appellant. The board of review also argued the subject's primary use was not farming and therefore the subject should not receive a farming classification based on having poultry on the property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument, in part, was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant submitted six comparables for its consideration. The Board finds the appellant's comparable one and two were dissimilar to the subject in size and therefore were given reduced weight in the Board's analysis. The remaining comparables had improvement assessments ranging from \$25.74 to \$33.77 per square foot of living area. The subject's assessment of \$25.90 per square foot of living area is within the range established by the most comparable properties contained in this record. After considering the adjustments and differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same general

area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

The appellant also submitted three sale listings to support his overvaluation argument. Detailed information regarding size, proximity of location and land area was not submitted that would allow the Property Tax Appeal Board to make an informed decision regarding similarity to the subject. However, the Board finds sale listings tend to set the upper range of market value. The listings depict prices ranging from \$180,000 to \$185,000. The subject's assessment reflects a market value of approximately \$178,893, which is lower than the sale listing comparables presented in this record. Therefore, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued in relation to its assessment.

The appellant then argued that one-acre of the subject two-acre parcel should receive a farmland classification and be assessed as agricultural. The Property Tax Appeal Board further finds that the subject parcel is not entitled to a farmland classification and assessment for the 2007 assessment year. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" in part as:

any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. . . . For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. . . .

(35 ILCS 200/1-60)

The Property Tax Appeal Board finds there was credible evidence presented by the appellant that he raised chickens, birds, sold eggs and some produce out of his garden. However, the Board finds the appellant has not shown that his farming activities were primary in his use of the subject property.

For example, the appellant could have provided sales and/or purchase receipts, invoices, photographs of farming activity and equipment, tax returns, evidence of produce production and/or produce sales records, or testimony from neighbors or uninterested parties to show his farming activities were the primary use of the subject property. The Board recognizes that nothing in the Code requires the farming activities produce actual income or the farmland be of a certain size, however, the Code does expressly state that the term "farm" does not include property which is primarily used for residential purposes.

In addition, Section 10-110 of the Property Tax Code requires that in order to qualify for an agricultural assessment the land must be used as a farm for the two years preceding the date of assessment. (35 ILCS 200/10-110).

The Board finds the record is void of sufficient evidence to establish that the subject parcel was utilized for agricultural purposes for the two years preceding the assessment year in question in accordance with Section 10-110 of the Property Tax Code.

Therefore, the Property Tax Appeal Board finds the board of review's classification and assessment of the subject property as non-farmland for the 2007 assessment year is correct and a reduction is not warranted on this basis.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and has not shown by a preponderance of the evidence that the subject is overvalued in relation to its assessment. Further, the appellant has failed to show the subject's primary use was for agricultural purposes and therefore the subject's non-farm classification for the 2007 assessment year is correct.

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

Member

Marko M. Lino

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.