



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

APPELLANT: Theo Buys
DOCKET NO.: 07-00296.001-F-1
PARCEL NO.: 08-25-22-400-013-0000

The parties of record before the Property Tax Appeal Board are Theo Buys, the appellant; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$0
Homesite:	\$25,585
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$25,585

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an unimproved parcel of approximately 10.12 acres that is located in Wesley Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming the subject was improperly classified and assessed as the basis of the appeal. The appellant argued the subject was plowed in 2007, but submitted no photograph because of snow. He submitted a copy of an Illinois Cash Farm Lease, which depicted himself, Theo Buys, as the lessor and Scott Creek as the lessee. The duration of the lease was from February 11, 2006 to February 11, 2008 for an annual rent of \$750. The appellant also asserted the subject "continues to be rented to a full-time farmer, as it has been since 2004 when I purchased it". During questioning by the Hearing Officer, the appellant testified Scott Creek moved out in 2006 or 2007. He also testified the subject was farmed in 2005 and 2006, but submitted no photographs, tax returns, receipts or other documentation in support of his contention.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$25,585 was disclosed. In support of the subject's classification and assessment as rural residential land, the board of review submitted a letter by Will County farm specialist Nancy Camera regarding use of the subject parcel, along with several aerial photos. The letter stated that on July 9, 2007, a fax was received from Wesley Township assessor Esther Rodawald that stated the subject "was classified as farm but it had not been farmed for 3 years". A follow-up conversation with the assessor revealed that, other than a bush-hog cutting, "nothing was harvested". On December 10, 2007, the letter disclosed that the appellant "called to say a crop of hay had been harvested from the property". Camera's letter then stated "Taxpayer was told he needed to prove that there had been a crop harvested in 2007. No proof was ever given". Camera acknowledged corn was harvested from the subject in 2008, but that aerial photos of the subject for 2006 and 2007 depict "no row crops are visible". Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review's representative called Camera to testify regarding the subject parcel. The witness reiterated that the photos depict no evidence of crops in 2006 or 2007. Responding to a question by the Hearing Officer, Camera testified she personally talked with the appellant, who acknowledged the subject had not been farmed for three years.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds the present use of land is the focus in issues involving farmland classification. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill.App.3d at 872, (3rd Dist.1983).

The Board next finds Section 1-60 of the Property Tax Code 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 (35 ILCS 200/1-60).

The Board further finds Section 10-110 of the Code provides in part:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the preceding two years, except tracts subject to assessment under Section 10-45, shall be determined as described in Sections 10-115 through 10-140... (35 ILCS 200/10-110)

Based on the case law and statutory language cited above, the Property Tax Appeal Board finds the subject is not entitled to classification and assessment as farmland for the 2007 assessment year because this record is devoid of credible evidence or testimony that the subject was in fact farmed for 2005, 2006 and 2007. Therefore, the Board finds the classification and assessment of the subject parcel as determined 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 21, 2011

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.