



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

APPELLANT: Michael E. Bern  
DOCKET NO.: 07-03513.001-F-1  
PARCEL NO.: 02-35-226-003

The parties of record before the Property Tax Appeal Board are Michael E. Bern, the appellant; and the Knox County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Knox County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$720
<b>Homesite:</b>	\$1,000
<b>Residence:</b>	\$79,740
<b>Outbuildings:</b>	\$12,160
<b>TOTAL:</b>	\$93,620

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8.37-acre parcel improved with a four year-old one and one-half-story style brick and frame dwelling that contains 1,890 square feet of living area. Features of the home include central air conditioning, a fireplace, a 675 square foot garage and a full unfinished basement. The subject also has a 3,200 square foot pole barn. The subject is located in Oneida, Ontario Township, Knox County.

At the hearing, the parties agreed that 7.3 acres of the subject parcel are to be assessed as farmland with 3.8 acres of cropland and 3.5 acres as pasture. The parties also agreed the subject had a 1.07-acre homesite that should be assessed at \$1,000.

The only issue remaining is the appellant's contention that the pole building was not being correctly classified and assessed. The appellant testified the subject's pole barn is used to store

farm equipment, materials and supplies. The appellant acknowledged that during construction of the subject dwelling, he had used a small portion of the pole barn as living quarters, but since the home was completed in 2003, he has since used the barn for farming purposes. Based on this evidence the appellant requested the subject's pole building be classified and assessed as a farm building.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,720 was disclosed. In support of the subject's classification and assessment, the board of review submitted a letter, photographs of the subject along with its property record card and a grid analysis of three comparable properties. The board of review's letter stated the building permit for the subject's pole building was for \$40,000, but the structure's assessment reflected a value of only \$38,190. The building permit indicated the "farm accessory building" "shall be used for farm accessory use only." The board of review provided no evidence or testimony to refute the appellant's sworn testimony regarding the use of the subject parcel, specifically the pole building. On the subject's property record card, the board of review did not provide a description of the pole barn's assessment in the section entitled "Summary of other buildings."

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 Hearing Officer ordered the board of review to compute revised assessment to incorporate use of the pole building according to its contributory value as a farm building along with a revised assessment of the acreage acknowledged to be pasture land and submit such revised assessment to the Property Tax Appeal Board within 15 days of the hearing. The board of review complied with this order and submitted a revised assessment of the subject by letter dated June 29, 2010, including a cost calculation chart for the pole barn indicating a value of \$52,105.40. After allowing for 30% depreciation, the board of review determined the pole building has an assessment of \$12,160, slightly less than the \$12,730 assessment to which the parties agreed during the hearing.

The Board finds that, based on the appellant's un-refuted testimony regarding the use of the pole barn since completion of the subject dwelling, that the pole barn is a farm building that is to be assessed according to its contributory value to the farming operation.

The Board further finds the agreement of the parties regarding the usage, classification and assessment of the subject's land and buildings is proper and a reduction in the subject's assessment 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: December 3, 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.