



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

APPELLANT: Clair Marie Kaye  
DOCKET NO.: 07-04096.001-F-1  
PARCEL NO.: 07-02-200-002

The parties of record before the Property Tax Appeal Board are Clair Marie Kaye, the appellant; and the Cumberland 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 **Cumberland** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$731
<b>Homesite:</b>	\$2,957
<b>Residence:</b>	\$25,204
<b>Outbuildings:</b>	\$11,774
<b>TOTAL:</b>	\$40,666

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 38.66-acre farm parcel located in Toledo, Cottonwood Township, Cumberland County. The parcel has a 1.34-acre homesite and is improved with a dwelling and several pole buildings used to store equipment.

The appellant submitted evidence to the Property Tax Appeal Board claiming a contention of law and assessment inequity as the bases of the appeal. The appellant submitted no legal brief in which violations of law were alleged, but did submit a letter with attached charts and a copy of the subject's property record card, in which she asserted the subject's 1997 and 1993 pole buildings and concrete drive were incorrectly assessed. The appellant did not contest the assessments of the subject's farmland, dwelling or homesite. More specifically, the appellant argued the 1997 pole building should have a 20-year life expectancy, rather than 30 years, as claimed by the board of review. In support of this contention, the appellant submitted a chart from Publication 122, Instructions for Farmland Assessments, issued by the Illinois Department of Revenue. The chart is labeled "Typical life

expectancies" for grain bins, silos, barns, stables, poultry houses, confinement barns, equipment storage sheds, miscellaneous sheds, pole buildings, dairy barns and corn cribs. The appellant argued the higher life expectancy used by the board of review for the 1997 pole building results in an assessment that incorrectly reflects the building's remaining economic life (REL), thus causing the assessment to be too high. The appellant's letter stated "I have reviewed and included for comparison 21 property tax cards for the following properties and none of them have a life expectancy of 70 years except my 1993 building (emphasis in original)." No property record cards or information on these purported 21 properties was submitted by the appellant in support of the assessment inequity argument.

The appellant also argued the 1993 pole building was assessed as having plumbing fixtures, whereas it has only a single outdoor water hydrant. The appellant further argued a 1993-built concrete drive has an REL of .96, which she claimed would indicate a life expectancy of 350 years, and thus should be much shorter. Based on this evidence, the appellant requested the subject's farm building assessment be reduced to \$9,011.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$40,666 was disclosed. In support of the subject's assessment, the board of review submitted a letter, the subject's property record card, and cards for four comparable properties, photographs of the subject's pole buildings and concrete drive and a copy of Section 10-140 of the Property Tax Code (35 ILCS 200/10-140). The board of review's letter claimed "Farm buildings in the county are valued according to 35 ILCS 200/10-140 and using the Illinois Real Property Appraisal Manual schedules for farm buildings. The buildings are valued using the replacement cost new schedules then depreciated per condition, current use, and contribution to the productivity of the farm (emphasis in original). The county uses a 30 year life expectancy for all pole buildings used for anything other than livestock and barns used for livestock are given a 20 year life expectancy." The letter further states the board of review made a site visit to the subject property, which resulted in correction of the 1994 (1993 according to appellant) pole building's assessment regarding the extra plumbing fixture. The letter stated the board of review found the subject farm buildings "to be well maintained in good condition, current use and contribution is the same as when the buildings were built." "The Board noted minimal depreciation of either building due to physical deterioration, functional or economic obsolescence." Finally, the letter stated "There are many pole buildings in the county over 30 years old still contributing to the productivity of farms and are valued accordingly."

The board of review, by a letter to the appellant dated March 26, 2008, reiterated the adjustments discussed above and stated "The REL on the concrete assessment has been updated to .72 on the 1993 concrete drive. Concrete is figured with a 50 year life and again condition is taken into consideration." The board of

review also indicated a correction was made regarding the water hydrant for the 1994 pole building as well as correction of a mathematical error in the assessment of this building. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 this appeal. The Board finds the appellant claimed contention of law and assessment inequity as the bases of the appeal. However, no legal brief citing purported statutory contraventions, or equity comparables, were submitted into this record. The Board will address the appellant's claims regarding various aspects of the assessments of the subject's pole buildings and concrete drive.

The Board first finds the primary basis for the appellant's complaint is her contention that REL of the subject's pole buildings should be 20 years, as indicated on a chart from Publication 122 issued by the Illinois Department of Revenue, rather than 30 years per the board of review. The Board finds the first page of Publication 122 states "The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions." The Board also finds the chart referenced by the appellant from page 39 of the publication is titled "Typical life expectancies". Based on these factors, the Property Tax Appeal Board finds the information in Publication 122 is advisory, but not controlling. The Board finds the board of review's letters indicated the board "uses a 30 year life expectancy for all pole buildings used for anything other than livestock . . ." This policy appears from the evidence in this record to be uniformly applied throughout the county for similar pole buildings. The Board finds the board of review's letter also indicated corrections were made to the 1993 pole building's 2007 assessment, reducing it to reflect no plumbing fixtures other than the outside water hydrant and for a mathematical error. The Board also finds the board of review had adjusted the concrete driveway assessment to reflect an REL of .72 and considering its condition.

In summary, the Board finds the appellant failed to submit a legal brief in support of the contention of law, or comparables to support the assessment inequity argument. The Property Tax Appeal Board finds the evidence in this record indicates the subject pole buildings and concrete driveway are assessed using uniform policies and in a manner similar to other such improvements in Cumberland County. Based on this analysis, the Board finds the subject's assessment 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: May 20, 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.