



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

APPELLANT: Holly Kohley  
DOCKET NO.: 07-04390.001-R-1  
PARCEL NO.: 12-09-200-004

The parties of record before the Property Tax Appeal Board are Holly Kohley, the appellant, and the McHenry 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 **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

FARMLAND:	\$	65 <sup>1</sup>
HOMESITE:	\$	22,464
RESIDENCE:	\$	57,398
FARM BLDGS:	\$	2,500
TOTAL:	\$	82,427

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 5.72-acres located in Woodstock, Seneca Township, McHenry County. The property has also been improved with a dwelling, garage and barn.

The appellant appeared before the Property Tax Appeal Board claiming that the subject tract should be partially classified and assessed based on agricultural use; no dispute was raised concerning the assessments of the residence and/or outbuildings. The appellant did not specify the acreage believed to be homesite and/or farmland, but simply contended the assessed value was

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<sup>1</sup> Pursuant to an order at the time of hearing to determine the farmland and non-farmland portions of the subject property should the Board find an error in the subject's classification, the McHenry County Board of Review relied upon GIS mapping to ascertain that 1.31-acres of the subject parcel are homesite with the remainder assessed as farmland. The board of review presented the 2007 assessments for the subject if deemed to include farmland.

excessive given its use as compared to similarly situated properties.

The appellant testified that as of the date of valuation of January 1, 2007 there were three sheep, two horses and maybe twelve free-range chickens that were kept on the property. Moreover, the fields were used for feed (hay and pasture).

In further support of the claim, appellant submitted data on fourteen suggested comparable properties located from 1.2 to 3.5-miles from the subject property. Of the fourteen comparables, thirteen comparables were said to be used as farmland/residences and the last comparable, consisting of two separate parcels, was described by the appellant as wetland. The comparables ranged in size from 5.05 to 13-acres and had land assessments ranging from \$18,554 to \$23,693 or from \$1,551 to \$4,115 per acre. The subject has a land assessment of \$39,891 or \$6,974 per acre.

Based on the evidence and testimony, appellant contends that the subject's land is not being treated uniformly with other nearby properties that have partial farmland assessments.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,789 was disclosed. The board of review was of the opinion that the subject's primary use was for residential purposes and that it was assessed accordingly. Moreover, the board of review representative noted that based on guidelines issued by the Illinois Department of Revenue, a property should have more than five acres of farmland to be afforded the farmland classification. Thus, on a county-wide basis for uniformity of treatment for farmland classification purposes, a parcel such as the subject of 5.72-acres, of which 1.31-acres is homesite, cannot qualify for farmland assessment.

In further support, the board of review presented a grid analysis of the fifteen comparable parcels which were presented by the appellant. As outlined by the board of review, each of the first twelve comparables was said to consist of both non-farmland and farmland classifications, three of which also included consideration of adjacent farmland. The farmland acreage for these twelve parcels ranged from 3.86 to 12.51-acres; of note, comparable #6 had 4.44-acres of farmland with no notation of additional adjacent farmland, contrary to the county's contention that parcels of less than 5-acres without accompanying adjacent farmland cannot qualify for farmland classification. Comparables #13, #14 and #15 were noted to be "mostly wet land" although none was afforded a farmland classification according to the notations by the board of review. Based on the foregoing evidence, the board of review requested confirmation of the subject's non-farmland assessment.

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 further

finds the evidence in the record supports a change in the classification of the subject property.

Here, the primary issue is whether the subject parcel is used primarily for agricultural purposes as required by Section 1-60 of the Property Tax Code (35 ILCS 200/1-60). In Senachwine Club v. Putnam County Board of Review, 362 Ill. App. 3d 566 (3<sup>rd</sup> Dist. 2005), the court stated that a parcel of land may be classified as farmland provided that those portions of the property so classified are used solely for agricultural purposes, even if the farm is part of a parcel that has other uses. Citing Kankakee County Board of Review, 305 Ill. App. 3d 799 at 802 (3<sup>rd</sup> Dist. 1999). A parcel of property may properly be classified as partially farmland, provided those portions of property so classified are used solely for the growing and harvesting of crops. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill. App. 3d 872, 875, 448 N.E.2d 3, 6 (3<sup>rd</sup> Dist. 1983).

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland 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.**  
[Emphasis added.]

The Board finds that in order to receive a preferential farmland assessment, the property at issue must meet this statutory definition of a "farm" as defined in the Property Tax Code. The Property Tax Appeal Board finds portions of a parcel may be classified as farmland for tax purposes, provided those portions of property so classified are used solely for the growing and harvesting of crops and/or the raising of livestock. There was no evidence to refute the appellant's contention that farm animals were being kept on the property and portions were pasture. The Property Tax Code does not enumerate a minimum of 5-acres in order to qualify for farmland classification. The uniform farmland policy outlined by the board of review is not supported by the Property Tax Code. Based on the evidence presented and not refuted, the Property Tax Appeal Board finds all but the homesite of the subject parcel is entitled to a farmland classification and assessment with appropriate assessments separated for the barn and dwelling.

In conclusion, the Property Tax Appeal Board finds the board of review's classification and assessment of the subject property's land was incorrect and a reduction is warranted in accordance with a partial farmland classification of the subject property.

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 M. Louie*

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: April 23, 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.