



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

APPELLANT: Jerry & Tim Clay
DOCKET NO.: 07-04578.001-F-1
PARCEL NO.: 13-09-28-200-001

The parties of record before the Property Tax Appeal Board are Jerry & Tim Clay, the appellants; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$4,272
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$4,272

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40 acre parcel of farmland. The 40 acre tract of land is classified as follows: 35.49-acres as cropland and 4.51-acres as other farmland. The subject property is located in rural Dakota Township, Stephenson County.

A consolidated hearing was held on seven farm appeals challenging the assessment on ten parcels submitted by the appellants identified as Property Tax Appeal Board Docket Nos. 07-04573-F-1, 07-04576-F-1, 07-04578-F-1, 07-04579-F-1, 07-04583-F-1, 07-04585-F-1 and 07-04586-F-1. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

The appellants appeared before the Property Tax Appeal Board claiming an incorrect farmland assessment based on classification and productivity regarding the subject property. The appellants

claimed this parcel should be receiving a flood adjustment based on lack of productivity due to the soil always being wet.

At the hearing a stipulation was reached that the parcel (13-09-28-200-001) was eligible for a flood debasement adjustment. Following the hearing the Chief County Assessment Officer submitted a revised farmland assessment calculated using the agreed upon flood debasement. This revised assessment was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, 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 finds that the agreement of the parties is proper. The Board further finds the evidence in the record does support a reduction in the subject's assessment.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: August 23, 2013

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.