



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

APPELLANT: Jerry & Tim Clay  
DOCKET NO.: 07-04586.001-F-1  
PARCEL NO.: 14-09-24-200-001

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 no change 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:

<b>F/Land:</b>	\$9,617
<b>Homesite:</b>	\$4,640
<b>Residence:</b>	\$15,172
<b>Outbuildings:</b>	\$5,449
<b>TOTAL:</b>	\$34,878

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 160-acre parcel of farmland. The 160 acre tract of land is classified as follows: 145.07-acres as cropland, 0.14-acres as contributory wasteland, 0.76-acres as homesite, 8.10-acres as other farmland, 3.93-acres as permanent pasture and 2.0-acres as a right-of-way.

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 the size of the subject tract of land as depicted by the Stephenson County Board of Review was incorrect based on a

miscalculation of the size of a right-of-way as determined by the Stephenson County Board of Review. The appellants are not disputing the assessments for the homesite, improvement or outbuildings.

The appellants argued that the subject tract of land is 0.5 miles in length, and therefore, the right-of way should be 1.5-acres and not 2.0-acres as depicted by the board of review, and the subject's cropland be increased 0.5-acres. As a result, the appellants requested an increase in the subject's assessment. In support of this argument, the appellants submitted a Stephenson County GIS map of the subject parcel. Appellants claimed the right-of-way has encroached on the size of their property and has caused a reduction in the size of the subject's cropland. The appellants submitted a Stephenson County 2006 farmland valuation card. The farmland valuation card depicts a right-of-way of 2.0-acres. The appellants also submitted the 2005 Farmland Valuation Card depicting the right-of-way was 1.91-acres. The appellants determined the correct measurements of the right-of-way by measuring the center of the road to their fence which is 24.75 feet. The neighbor's fence is 49.5 feet from the subject property's fence. The subject property's parcel is .5 miles long, which calculates out to 1.5-acres of right of way. Based on this evidence, the appellants requested the size of the right-of-way be reduced to 1.5-acres and the additional 0.5-acres added to the subject as cropland. The appellants requested the farmland assessment be increased from \$9,617 to \$9,652.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$34,878 was disclosed. In support of the subject's assessment the board of review submitted letters prepared by the Chief County Assessment Officer, soil maps, aerial photographs, pages detailing the farmland assessment procedures issued by the Illinois Department of Revenue (IDOR) using Bulletin 810, farmland valuation cards, copies of correspondence with the Natural Resources Conservation Service (NRCS) of the USDA and descriptions of the soil characteristics for soils found in Stephenson County and copies of legal description for road rights-of-way.

In response to the appellants' road right-of-way contention, the board of review submitted a copy of an 1850 document that is labeled Fawver Road as a "public highway" four rods wide. A rod is 16.5 feet and therefore, the road right-of-way is 66 feet.

Under rebuttal, the appellants submitted a copy of the 2006 Property Tax Appeal Board decision for the subject property. Also submitted was a road inventory sheet from the Stephenson County Highway Department for which it states that Fawver Road is 55 feet wide.

Based on this evidence and testimony, the board of review requested the subject's assessments be confirmed.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessments.

The Board finds the appellants supplied no evidentiary support for their oral testimony that they measured the right-of-way from fence line to fence line across the road, or that their measurement precluded any errors in placement of fences or utility lines as a result of encroachment on the road right-of-way.

The Board also finds the board of review provided documentation and credible testimony that supports its claim that the right-of-way of Fawver Road is 66 feet wide.

Based on the evidence and testimony in the record, the preponderance of the evidence supports the assessed valuation and procedures applied by the board of review. Therefore, the Board finds the assessment of the subject parcel, as well as the right-of-way determinations are correct and no reductions are 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.



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Chairman



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Member



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Member



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Member



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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



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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.