



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

APPELLANT: B.F. & Dorothy McClerren  
DOCKET NO.: 07-05512.001-F-1  
PARCEL NO.: 02-1-01104-000

The parties of record before the Property Tax Appeal Board are B.F. & Dorothy McClerren, the appellants, by attorney James M. Grant, Charleston, Illinois; and the Coles 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 Coles County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$ 0
<b>Land:</b>	\$ 7,570
<b>Residence:</b>	\$ 0
<b>Outbuildings:</b>	\$ 2,430
<b>TOTAL:</b>	\$10,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an eight acre tract of land that is improved with an older barn. The subject property is located in Charleston Township, Coles County, Illinois.

The appellants appeared before the Property Tax Appeal Board with counsel claiming the Coles County Board of Review improperly classified and assessed the subject parcel as residential land. The assessment assigned to the barn was not contested. The appellants contend 7.15 acres are used to grow hay; .55 of an acre is woodlands with a steep drop off; and .25 of an acre was described as "other farmland". In support of this claim, the appellants submitted undated photographs, an aerial photograph and a soil survey map of the subject property.

The appellant, B.F. McClarren, testified the subject property was purchased in 2006 for \$269,000 along with a single-family residence and two additional acres of land. The eight acres in this appeal are contiguous to another parcel owned by the appellants, which is approximately seven acres and is improved with a single family dwelling. The appellant testified the contiguous seven acre parcel has been used as an orchard/nursery since 1966, but the seven acres do not receive a farmland classification and assessment. McClarren testified the eight acres under appeal were used to grow approximately 500 bales of hay in 2008 and 2009.

Based on this evidence, the appellants requested eight acres of the subject parcel be reclassified and assessed as farmland.

Under cross-examination, McClarren testified that when he acquired the property in April 2006, the property was not being used to harvest a hay crop. McClarren did not know how the prior owner used the property. McClarren testified the property was used to grow corn and beans in the late 1960's. For clarification, McClarren testified the subject property was not used to grow or harvest a hay crop in either 2006 or 2007. He testified the prior owner "mowed" the entire parcel in 2005 and 2006. McClarren did not know if the grass was baled for hay in 2005 or 2006.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$10,000 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and the subject's property record card.

At the hearing, Mac Shoopman, Chief County Assessment Officer and Clerk of the Coles County Board of Review cited Section 10-110 of the Property Tax Code, which provides in part:

The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, . . . shall be determined as described in Sections 10-115 through 10-140.

Shoopman argued that since the subject parcel was not used to grow and harvest a hay drop in 2005, 2006 and 2007, the subject property is not entitled to farmland classification and preferential assessment. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After hearing the testimony 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 further finds subject parcel is not entitled to a farmland classification and assessment.

Section 1-60 of the Property Tax Code defines "farm" in part 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. (35 ILCS 200/1-60).

The Property Tax Appeal Board finds the appellant submitted credible testimony indicating approximately 7.15 acres of the subject parcel was used to grow and harvest a hay crop during assessment years 2008 and 2009. However, the Board finds this record is un-refuted that the subject was not used for an agricultural purpose, as defined by Section 1-60 of the Property Tax Code (35 ILCS 200/1-60), for assessment years 2005, 2006 and 2007. In order to qualify for an agriculture classification and assessment, the land must be farmed at least two years preceding the date of assessment. Section 10-110 of the Property Tax Code provides in pertinent part:

The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, . . . shall be determined as described in Sections 10-115 through 10-140.

The evidence and testimony offered by the appellants clearly establish that the subject property was not used for an agricultural purpose from 2005 to 2007. Therefore, the Property Tax Appeal Board finds the subject parcel does not qualify for a farmland classification and assessment as detailed in Sections 1-60 and 10-110 of the Property Tax Code. (35 ILCS 200/1-60 and 10-110). Therefore, the Board finds no 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: March 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.