



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

APPELLANT: Riverside Grange, Inc.
DOCKET NO.: 08-00046.001-F-1 through 08-00046.007-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Riverside Grange, Inc., the appellant; and the Adams 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 Adams County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
08-00046.001-F-1	22-0-0111-000-00	810	0	0	0	\$810
08-00046.002-F-1	22-0-0113-000-00	100	0	0	0	\$100
08-00046.003-F-1	22-0-0114-000-00	340	2,120	4,640	470	\$7,570
08-00046.004-F-1	22-0-0115-000-00	530	0	0	0	\$530
08-00046.005-F-1	22-0-0120-000-00	2,570	0	0	0	\$2,570
08-00046.006-F-1	22-0-0121-000-00	3,100	0	0	0	\$3,100
08-00046.007-F-1	22-0-0122-000-00	3,100	0	0	0	\$3,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of seven rural parcels (hereinafter, each parcel will be referenced by the four-digit segment of its parcel number) totaling 258.3 acres. Parcel 0114 is improved with a 54 year-old, one-story frame dwelling that contains 1,176 square foot of living area. Other improvements include a machine shed, barn and several smaller farm buildings. The subject is located Quincy, Riverside Township, Adams County.

The appellant appeared before the Property Tax Appeal Board in the person of Duke Lyter, contending the assessment of the subject's farmland was excessive and should receive a greater debasement for flooding than the adjustment granted by the board of review. In support of this argument, the appellant submitted

numerous photographs of the various parcels under appeal to demonstrate how the June 2008 breach of the U.S. Army Corps of Engineers Mississippi River Levee flooded and impacted the subject farmland. The subject parcels are part of the Indian Grave drainage District. The appellant also submitted a land value estimate of approximately 60 acres of the subject land dated December 14, 2009 and prepared by real estate broker David Kenady. The broker was not present at the hearing to provide testimony regarding how he determined his value estimate for the 60 acres of \$9,000, or approximately \$150.00 per acre. Kenady's analysis contends recovery costs could reach \$2,000 to \$5,000 per acre to remove large amounts of sand deposited on portions of the subject parcels up to depths of five feet that resulted from the levee breach and restore the land to productive status.

Lyter testified he has been using a scraper or earth mover to skim off as much of the sand as possible and pile it up in a central location. He aims to thereby expose the formerly productive soil that was covered by the sand so that it can be cropped in the near future. Lyter opined a large scour hole left by the flood waters will never again be useful, as the water is 30 feet deep in some areas even at present. He testified costs to recover some areas are as high as \$15,000 per acre. Lyter further testified a farm house, shed, barn and other farm buildings were swept away by the floodwaters. After his recovery efforts, Lyter testified most of parcel 0122 has been cleared of sand and planted in wheat. Parcels 0120, 0111, 0113 and 0121 are partially cleared of sand. He is still working on parcels 0114 and 0115. The appellant cited no statutory authority that would permit reduction in the subject's assessment beyond that granted by the board of review. Based on this evidence the appellant requested the subject parcels' assessments be reduced as low as possible until the land can once again produce crops.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$17,780 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the supervisor of assessments, in which reference was made to Publication 122¹, Illinois Department of Revenue (IDOR) Instructions for Farmland Assessments and property record cards for all seven of the subject parcels that detail soil types, productivity indices (PI), various classes of farmland and improvements, in the case of parcel 0114. The letter explained the subject received a 100% crop loss for one out of ten years which resulted in a 10% reduction to the productivity indices on each of the subject parcels and will continue for nine more years.

The board of review called Adams County Supervisor of Assessments Georgene Zimmerman as a witness. Zimmerman testified a landowner may challenge soil data (mapping) in a tax assessment complaint and submit alternative Order 2 soil mapping. She reiterated

¹ The board of review's letter actually referred to Publication 129, but this is an error.

portions of her letter, which states "This mapping is then submitted to the Natural Resources Conservation Service (NRCS) field office to evaluate and, as warranted, will forward the material to the NRCS area and/or state level to determine if the alternative mapping warrants a change of the official record." Zimmerman testified the appellant submitted no alternative mapping, so the IDOR farmland assessment guidelines permit no further reduction in the assessment of the subject parcels. The witness testified regarding adjustments made by the board of review to each of the seven subject parcels in turn. Along with drainage abatements associated with the levee breach and the parcels' location in the Indian Graves Drainage District, actual taxes paid on the land assessments of parcels most affected by the flood were \$0. Some parcels had what were described as small tax bills. The improvement assessment of parcel 0114 was reduced by prorating assessments for the farm house and farm buildings from January 1, 2008 up to the flood, after which the improvements received a \$0 assessment. Land assessments for the remaining parcels received partial reductions because they were located farther from the levee breach and suffered correspondingly lesser degrees of flood damage and/or sand coverage.

Zimmerman testified tens of thousands of acres of Adams County farmland were affected by the Indian Graves district levee breach, along with another breach in a second drainage district. Approximately 350 parcels were affected to varying degrees and the board of review utilized the same method as described above for the subject parcels to adjust farmland assessments, using allowable flooding debasements and associated drainage abatements to reflect loss of use of the affected land. Zimmerman testified farmland assessment in Illinois subsequent to implementation of Bulletin 810 is largely formula driven and assessors have much less latitude to make discretionary adjustments to farmland assessments than is the case with non-farm parcels. Zimmerman testified the board of review did everything it could within the law to grant relief to the appellant and all owners of land that was flooded as a result of the 2008 levee breaches.

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 finds no reduction in the subject's assessment is warranted.

The appellant argued the subject farmland parcels suffered significant damage from flooding resulting from breaches in the U.S. Army Corps of Engineers Mississippi River Levee in June 2008. In addition to floodwaters, large amounts of sand used to construct the levee were deposited on portions of the subject parcels, in some cases to a depth of five feet. In addition, a large scour hole 30 feet deep remained on parcel 0114 after flood waters receded. The appellant contends no crops can be grown on affected portions of the subject parcels, totaling about 100 acres, until the sand is removed. The appellant has been using a scraper or earth mover to skim off as much of the sand as

possible, thereby exposing the fertile soil underneath, and pile it up in a central location.

The board of review submitted evidence and provided testimony to demonstrate that the affected portions of the subject parcels received a 10% per year flooding debasement for ten years, beginning in 2008. Additional drainage district abatements granted subsequent to the levee breeches resulted in \$0 property taxes being paid on several of the subject parcels, with small tax bills on several remaining parcels. Areas more distant from the breeches received smaller adjustments. Zimmerman testified that since implementation of Bulletin 810, assessment of farmland in Illinois is largely formula driven and assessors have much less latitude to make discretionary adjustments to farmland assessments than is possible with non-farm parcels. Zimmerman testified the board of review did everything it could within the law to grant relief to the appellant and all owners of land that was flooded as a result of the levee breeches. Zimmerman outlined the process by which a farmland owner could receive relief if he was to challenge soil data (mapping) in a tax assessment complaint and submit alternative Order 2 soil mapping. She testified that such alternative mapping could then be submitted to the NRCS field office to evaluate and that office, as warranted, will forward the material to the NRCS area and/or state level to determine if the alternative mapping warrants a change of the official record. Zimmerman testified the appellant submitted no alternative mapping and IDOR farmland assessment guidelines permit no further reduction in the assessment of the subject parcels. The Board gave little weight to Kenady's opinion of value, as he was not present to provide testimony or explain how he derived his value estimate of \$9,000 or \$150 per acre for the approximately 60 acres he claimed were affected by the flooding and sand accumulation.

The Board finds Zimmerman testified that tens of thousands of acres of farmland in Adams County in over 350 parcels were affected by flooding from several levee breeches that occurred in June 2008. The board of review utilized a uniform process of applying flooding debasements and drainage district abatements to the affected parcels throughout the county. Zimmerman testified the board of review did everything it could within the law to grant relief to the appellant and all owners of land that was flooded as a result of the levee breeches. The appellant cited no statutory authority that would allow further reductions in the subject's assessment beyond those granted by the board of review. Therefore, the Property Tax Appeal 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 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 22, 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.