FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph W. Sbarboro
DOCKET NO.: 08-00903.001-R-1
PARCEL NO.: 06-22-306-001

The parties of record before the Property Tax Appeal Board are Joseph W. Sbarboro, the appellant; and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$42,773
IMPR.:	$0
TOTAL:	$42,773

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an unimproved 8.49-acre parcel located in Grayslake, Avon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming the subject parcel should be classified and assessed as farmland as the basis of the appeal. In support of this argument, the appellant submitted photographs, a copy of an offer to purchase other parcels owned by the appellant from the Lake County Forest Preserve and an incomplete appraisal, apparently of these other parcels. Regarding the 8.49-acre subject parcel, the appellant claimed "a goodly portion" of the parcel is used to raise crops. Several of the appellant's photographs depict ferns and other dense growth. The appellant claimed he harvests several hundred ferns per year from the subject parcel and sells them to landscape contractors. He submitted no documentation supporting this claim. Other photographs submitted by the appellant of the other parcel depict sheep in a pen. Under questioning by the Hearing Officer, the appellant acknowledged the sheep in the photos are on the other parcels, and that some vegetable crops are grown on that parcel as well, which is

classified and assessed as farmland. The appellant argued that since the other parcel receives a farmland assessment, the subject 8.49-acre parcel should be similarly classified and assessed. The appellant admitted no animals or vegetables are raised or harvested on the subject parcel, only ferns. Based on this evidence the appellant requested the subject's total assessment be reduced to $1,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $42,773 was disclosed. In support of the subject's assessment, the board of review submitted a letter, the subject's property record card and an aerial photograph of the subject, along with several photos depicting dense undergrowth and trees. The board of review contends no active ongoing farming activity is taking place on the subject parcel, based on a visit to the site. The board of review's letter described most of the subject parcel as "undevelopable" with a reduced market rate of $4,832 per acre, while 1.46 acres of the subject is valued at $62,000 per acre. The board of review also noted the subject was listed for sale from May 2007 to May 2009 for between $2,900,000 and $3,500,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant contends the subject should be classified and assessed as farmland. After reviewing the record and considering the evidence, the Board finds the evidence presented by the appellant was not credible in establishing the subject property as being used as a farm entitling it to a farmland classification and a farmland assessment. The Board finds the appellant submitted several photographs depicting fern-type plants growing in heavily wooded settings. None of the photographs depicted any activity associated with actually planting, cultivating, pruning, digging up, potting, or transporting these plants in what might be termed farming activity. None of the photographs submitted depict harvesting plants on the subject parcel. The appellant submitted no receipts documenting sales of ferns to contractors or other persons. The appellant submitted no agricultural income tax records documenting income and expenses associated with the growing, harvesting and sale of such plants. The appellant provided no witnesses who testified they had observed any farming activity on the subject parcel.

The Board finds Section 1-60 of the Property Tax Code defines farm in part as:

> Farm. When used in connection with valuing land and buildings for an agricultural use, 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. . . .

The Board finds the classification of other parcels owned by the appellant as farmland has no bearing on the correctness of the subject parcel's classification and assessment. The Board finds the present actual use of land is the focus in issues involving farmland classification. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill.App.3d at 872,(3rd Dist.1983).

In summary, the Property Tax Appeal Board finds the appellant has failed to demonstrate that the subject parcel should be classified and assessed as farmland and the subject's classification and assessment as determined by the board of review is correct and no reduction 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.

Chairman

Member

Member

Member

Acting 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: December 23, 2011

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.