



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

APPELLANT: Larry Woodcock
DOCKET NO.: 08-01674.001-F-1
PARCEL NO.: 08-07-16-400-007

The parties of record before the Property Tax Appeal Board are Larry Woodcock, the appellant, and the Fulton 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 **Fulton** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$50
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$50

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6.94-acre tract of land located in Fairview, Joshua Township, Fulton County.

For 2008 the subject parcel was re-evaluated to determine if it was entitled to a farmland assessment. The property is described as predominantly tree and shrub covered. The board of review reported that such parcels, if owned prior to October 1, 2007 could be placed into a different preferential assessment category known as wooded transitional acreage which was assessed based on a percentage of market value as opposed to productivity.

The appellant appeared before the Property Tax Appeal Board claiming that the subject tract, which is currently assessed as 'wooded transitional land,' should be reclassified and assessed based on agricultural use. In support of this argument, the appellant submitted a letter, a statement from Larry Gentle and eleven color photographs, three of which during the hearing the appellant marked and identified as depicting the subject parcel.

The appellant contends the subject parcel was removed from its classification as pasture land despite the fact that it has and continues to be used as cattle pasture. The appellant testified that the land was used in this manner for the two years preceding 2008 and that the entire tract is leased on a verbal agreement for use as pasture. In support of this contention, a statement of Larry Gentle was submitted wherein he stated in pertinent part that he:

. . . [has] pastured cattle on the 38 acre property formerly owned by Joe Lafferty and now owned by Larry Woodcock for the past several years. I utilize the entire 38 acres except for the hay field and where the pole barns are located. This property is well fenced and excellent pasture.

Based on this evidence and testimony, the appellant requested that the Property Tax Appeal Board find the subject land should receive a farmland classification and assessment.

On cross-examination, the appellant reiterated that the leasing arrangement was based on a hand-shake. He further testified that in the first year of the agreement appellant received \$850 and in the second year, with additional 20-acres that appellant now owned, appellant received about \$1,100. In response to questions regarding his purpose in acquiring the acreage, the appellant testified that he owns a home in Canton and upon retiring from his veterinary practice in the Marion area he intends to move to Canton. The subject acreage along with additional adjacent acreage that the appellant has acquired amounts to about 59-acres which he intends to maintain as pasture with cattle.

Upon further questioning, the appellant acknowledged that the parcel has electric service and a well.

As to the appellant's requested assessment, the appellant explained that the 2007 assessment of the subject was \$970.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$1,390 was disclosed. In support of the subject's assessment and classification, the board of review submitted a letter, an aerial photograph, a spreadsheet of seven sales of land with classifications of conservation stewardship, wooded transitional and/or other rural land along with applicable aerial photographs, and a listing of 37 township parcels which were similarly transitioned in 2008 to wooded transitional acreage.

The letter explains that in 2008, based on a directive from the Illinois Department of Revenue, assessing officials were to ensure that preferential farmland assessments were indeed entitled to that treatment. As a consequence of that review, "[p]redominantly tree and shrub covered tracts of land such as this were removed from the farmland classification in 2008." The determination by the county was performed using aerial

photography and "available records." As a consequence, the subject parcel as predominantly tree and shrub covered was removed from the farmland classification and reassessed as wooded transitional land.

The letter also explains that Fulton County has long been a haven for hunters, fishermen, and others seeking land for outdoor recreational purposes. The board of review contends that demand for this type of land is high and a sampling of sales was presented to indicate the potential market value for these parcels. (See Exhibit 2 and aerial photographs #3 - #8).

Exhibit 9 consists of a list of all parcels in Joshua Township that were transitioned or 're-classified' from farmland to wooded transitional land. The board of review indicated that it treated appellant in a fair and consistent manner.

Based on the foregoing, the board of review requested confirmation of the subject property's land classification and assessment.

After hearing the testimony and considering the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the subject property is entitled to a farmland classification and assessment.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) 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. [Emphasis added.]

Section 10-115 of the Property Tax Code provides that the Illinois Department of Revenue shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties. (35 ILCS 200/10-115) Section 10-125 of the Property Tax Code (35 ILCS 200/10-125) indentifies four types of farmland: (a) Cropland; (b) Permanent pasture; (c) Other farmland; and (d) Wasteland.

The Property Tax Appeal Board finds the subject's acreage is for pasture for cattle and clearly meets the definition of farmland as contained in the Property Tax Code. Notably, the board of review did not dispute the appellant's evidence of the use of the

land for cattle grazing. The board of review instead contends land predominantly covered in trees and shrubs like the subject were uniformly classified and assessed in Fulton County by using aerial photography and records available.

The Property Tax Appeal Board gave little merit to this aspect of the response submitted by the board of review. The Property Tax Appeal Board finds property that is used for agricultural purposes should be assessed as farmland. In Santa Fe Land Improvement Co. v. Property Tax Appeal Board, 113 Ill.App.3d 872 (3rd Dist. 1983), the court held "it is the use of real property which determines whether it is to be assessed at an agricultural valuation" and that "the present use of land determines whether it receives an agricultural or nonagricultural valuation." The Board finds the "present use" controls the classification of farmland under the Property Tax Code and has been codified several times under Illinois case law. See Oakridge Development Co. v. Property Tax Appeal Board, 405 Ill.App.3d 1011 (2nd Dist. 2010); Senachwine Club v. Putnam County Board of Review, 362 Ill.App.3d 556, 568 (2005); Bond County Board of Review v. Property Tax Appeal Board, 343 Ill.App.3d 289, 292 (5th Dist. 2003); Kankakee County Board of Review v. Illinois Property Tax Appeal Board, 305 Ill.App.3d 799 (3rd Dist. 1999); Du Page Bank & Trust Co. v. Property Tax Appeal Board, 151 Ill.App.3d 624, 627 (2nd Dist. 1986).

Additionally, the Board finds that Illinois courts have granted the Property Tax Appeal Board substantial deference in its interpretation of Section 1-60 of the Property Tax Code. In McLean County Board of Review v. the Property Tax Appeal Board, 286 Ill.App.3d 1076, 1081 (4th Dist. 1997), the court held that the definition of "farm" in Section 1-60 of the Code is very broad. Furthermore, in McLean County Board of Review, the appellate court did not overturn the lower court's finding that the recreational use of the property is incidental and insignificant, and the property can be farmed and managed simultaneously as a conservation area, without losing its [farmland] assessment.

In summary, the Board finds the subject parcel is entitled to a farmland classification and assessment. The subject is used in conjunction with a farming operation. In addition, the subject parcel is contiguous to other farmland and has not been shown to be used for any other use incidental and insignificant to its primary use as farmland. The subject parcel is entitled to a farmland classification and assessment as provided by Publication 122 issued by the Illinois Department of Revenue.

The Property Tax Appeal Board gave little merit to the response submitted by the Fulton County Board of Review. Although the evidence disclosed the board of review uniformly assessed predominantly tree and shrub covered rural tracts as transitional land, the Property Tax Appeal Board finds the board of review failed to address the farmland classification of the subject parcel based on its use.

In conclusion, the Property Tax Appeal Board finds the board of review's assessment of the subject property is incorrect and a reduction is warranted. Subsequent to the hearing at the request of the Property Tax Appeal Board, the Fulton County Board of Review submitted a farmland assessment for the subject property.

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: June 24, 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.