FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert & Marie Grist
DOCKET NO.: 09-01144.001-F-1 through 09-01144.004-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert & Marie Grist, the appellants, by attorney James E. Tuneberg, of Guyer & Enichen in Rockford; and the Boone 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 **Boone** 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
09-01144.003-F-1	06-31-200-018	0	44,982	0	0	$44,982
09-01144.004-F-1	06-31-200-019	0	44,982	0	0	$44,982

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two adjacent vacant parcels located in Belvidere Township, Boone County. Each parcel contains approximately 2.15 acres.

The appellants submitted evidence to the Property Tax Appeal Board claiming the subject parcels should be classified and assessed as farmland as the basis of the appeal. In support of this argument, the appellants submitted a sworn affidavit signed by David Bullard, wherein he states he has "been engaged in the farming profession for many years" and that he "tilled all of code 06-31-200-018 and 06-31-200-019 in the fall of 2007 in preparation for 2008 planting. I planted and harvested soy beans (sic) in 2008 and wheat in 2009." The appellants also submitted aerial photographs of the subject parcels that appear to have been taken in February 2010. Based on this evidence the appellants requested the subject's land assessment be reduced to reflect its classification and assessment as farmland.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $98,521 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and citations from the Property Tax Code regarding farmland classification and assessment. The board of review's letter stated "the two parcels that are the subject of this appeal were not farmed in the 2007 assessment year. The farm assessment was removed from these two parcels in the 2006 assessment year as documented on the subject's Property Record Card attached." The letter further asserted the clerk of the board of review and the Belvidere Township Deputy Commercial and Industrial Assessor "viewed the subject property to confirm and note its use." "The crops found in 2008 were soybeans and winter wheat in 2009 as stated on the subject's property record card. This agrees with the sworn affidavit of the farmer presented by the appellant (sic)." The board of review asserted "there was no crop in 2007." The board of review cited Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) which requires that property be "used as a farm for the 2 preceding years, . . ." The board of review's letter stated the subject parcels are assessed as farmland for 2010, since they were farmed in 2008 and 2009. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record 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 assessment.

The issue before the Board is whether or not the subject property qualifies for a farmland classification and assessment for the 2009 tax year. Section 1-60 of the Property Tax Code defines farm, stating in part that:

> Sec. 1-60. 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. . . .

35 ILCS 200/1-60. Furthermore, section 10-110 of the Property Tax Code states in part:

> Sec. 10-110. Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding year . . . shall be determined as described in Sections 10-115 through 10-140.

In order for a parcel of property to be properly classified as farmland entitled to an agricultural assessment it must be used during the assessment year in question and the prior two years

solely for the growing and harvesting of crops.[1] Oakridge Development Co. v. Property Tax Appeal Board, 405 Ill.App.3d 1011, 1015, 938 N.E.2d 533, 345 Ill.Dec. 94 (2nd Dist. 2010); Senachwine Club v. Putnam County Board of Review, 362 Ill.App.3d 566, 568, 840 N.E.2d 744, 298 Ill.Dec. 631(3rd Dist. 2005); Kankakee County Board of Review v. Illinois Property Tax Appeal Board, 305 Ill.App.3d 799, 802, 715 N.E.2d 274, 239 Ill.Dec. 829(3rd Dist. 1999). Importantly, in Oakridge Development Co. the court held that property that had been prepared for planting crops during the assessment year but on which no crops were actually planted was not eligible for farmland valuation and property tax assessment.

Under the facts of this appeal the evidence disclosed the subject property was used to plant and harvest crops in 2008 and 2009. However, for 2007, two years prior to the tax year at issue, the appellant tilled the property in the fall but planted and harvested no crops. Due to the fact that no crops were planted and harvested during 2007, the Property Tax Appeal Board finds the subject property is not entitled to be classified as farmland and receive an agricultural assessment for 2009.

The Board further finds the appellant did not otherwise challenge the correctness of the assessment. Based on this record the Board finds a reduction in the subject's assessment is not justified.

[1] The statute does provide for alternative criteria for determining whether property is properly assessed as agricultural, i.e., feeding, breeding and management of livestock, etc., however, the only question in this appeal is whether the land at issue was used solely for growing and harvesting of crops in 2007.

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

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: October 21, 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.