



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

APPELLANT: Richard Modica  
DOCKET NO.: 10-01750.001-F-1  
PARCEL NO.: 02-17-11-100-011

The parties of record before the Property Tax Appeal Board are Richard Modica, the appellant; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$35
<b>Homesite:</b>	\$10,318
<b>Residence:</b>	\$47,358
<b>Outbuildings:</b>	\$10,318
<b>TOTAL:</b>	\$68,029

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of approximately 11.41 acres. The subject contains 8.44 acres of farmland with the remaining 2.97 acres being classified as homesite. The farmland is enrolled in the Illinois Forestry Management Program as "other farmland." The site is improved with a one-story ranch style dwelling of frame construction and a pole building containing 3,888 square feet of building area. The subject is located in Pearl City, Loran Township, Stephenson County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation in the assessment of the pole building as

reflected in its assessment and an incorrect assessment of the farmland. The appellant is not contesting the residential dwelling assessment or homesite assessment. In support of his claim regarding the farmland, the appellant testified that the farmland assessment went from \$32 to \$35 for no apparent reason. The appellant further testified that the 8.44 acres was planted in trees.

The appellant testified that the size of the pole barn was 50 foot by 72 foot and that he measured the building. As part of his evidence, the appellant submitted a letter from Howard Building Service wherein the size of the pole barn is indicated to be 54 foot by 72 foot with. The letter, dated November 29, 2010 depicts the total cost of construction was \$24,669 less the cost of the concrete floor. The appellant further testified that he built the pole barn for a total cost of \$26,650 in 1998. Based on this evidence the appellant requested the farmland assessment be reduced to \$32 and the pole barn assessment be reduced to \$8,922.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$68,029 was disclosed and allocated as follows: non-farmland \$10,318; non-farm building and improvements \$47,358; farmland \$35; farm buildings \$10,318.<sup>1</sup> In support of the subject's assessment, the board of review submitted a copy of the subject's "Farmland Valuation Card" along with the 2010 equalized assessed value by productivity indices provided by the Illinois Department of Revenue. The "Farmland Valuation Card" depicts the subject's farmland of 7.84 acres has an equalized assessed value of \$26. Ron Kane, clerk of the Stephenson County Board of Review testified that the 2006 farmland productivity indices has increased 10% per year from 2006 to arrive at a farmland assessment for the subject of \$35.

In regards to the farm building, Kane testified the subject's pole barn was assessed using the cost schedules from the Illinois Department of Revenue. The board of review also provided seven comparables of recently built pole barns along with the corresponding building permits. The buildings ranged in size from 576 to 4,000 square feet of building area and ranged in estimated cost to build from \$16,900 to \$70,000 or from \$5.50 to \$29.34 per square foot. Ron Kane testified the

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<sup>1</sup> Ron Kane, Clerk of the Stephenson County Board of Review testified that the farm building assessment of \$10,318 was an error and should have been \$14,600. Therefore, the board of review was requesting an increase in the subject's assessment.

subject's pole barn was depreciated using the extraction method. Depreciation was estimated based on 34 years of remaining economic life on a 40 year life cycle for a building in good condition. Kane testified the base cost of \$13.26 per square foot plus entry door, overhead door, concrete floor and insulation costs were then depreciated to \$11.27 per square foot for a total assessment which should be \$14,600. The subject pole barn has an improvement assessment of \$10,318 which reflects a market value of \$31,097 or \$7.80 per square foot of building area using the 2010 three-year average median level of assessments for Stephenson County of \$33.18% as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested the subject's farm building assessment be increased to \$14,600.

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 a reduction in the subject property's assessment is not warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence herein does not support a reduction nor an increase.

The appellant argued that his farmland assessment was increased from \$32 to \$35 for no apparent reason. The board of review argued that the subject's farmland was valued based on the 2006 productivity indices as published by the Illinois Department of Revenue with annual equalized increases of 10% per year from 2006 to 2010. The Board finds the best evidence in this record to support the subject's farmland assessment was presented by the board of review. The appellant did not provide substantive documentary evidence to support his claim, and therefore, no reduction in the subject's farmland assessment is warranted.

In regards to the pole barn, the Board finds the best evidence of the size of the barn is found in subject's property record card and in a letter from Howard Building Service wherein the size of the pole barn is indicated to be 54 foot by 72 foot, or 3,888 square feet of building area. The subject pole barn has an improvement assessment of \$10,318 which reflects a market value of \$31,097 or \$7.80 per square foot of building area. The comparables submitted by the board of review had estimated costs to build ranging from \$16,900 to \$70,000 or from \$5.50 to \$29.34 per square foot of building area. The Board finds the subject

pole barn's current assessment of \$10,318 or \$7.80 per square foot of building area is supported by the board of review's comparables given its age. Straight line depreciation for a building built in 1996 with a 40 year life and in average condition would be approximately 35%. The Board gave less weight to the extracted depreciation method as used by the board of review and finds its credibility as being a reliable indicator of depreciation is not well supported in this record; therefore, an increase in the subject pole barn's assessment is not warranted.

Based on the testimony and evidence in this record, the Board finds no reduction nor increase in the subject's assessment is warranted. The Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment. The Board further finds the board of review failed to present sufficient evidence to justify an increase.

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

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: February 21, 2014

*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.