



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

APPELLANT: Seventeen Holdings LLC
DOCKET NO.: 10-04477.001-C-2
PARCEL NO.: 03-36.0-102-009

The parties of record before the Property Tax Appeal Board are Seventeen Holdings LLC, the appellant, and the St. Clair County Board of Review.¹

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 **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$180,001
IMPR.: \$0
TOTAL: \$180,001

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 109,000 square feet of land area is unimproved and located in O'Fallon, Caseyville Township, St. Clair County.

The appellant contends the subject parcel should have been classified and assessed as farmland as the basis of the appeal. In support of this argument, the appellant cited one equity comparable that is "adjacent" to the subject and has an assessment for 305,200 square feet of land area of \$8,722.

In further support the appellant submitted a letter from Gerald Oberneufemann which is dated February 21, 2011 and states:

¹ The intervenors Central School Dist. #104, O'Fallon Twp. High School Dist. #203 and Southwestern Illinois College were found to be in default in this proceeding by correspondence issued on August 28, 2013 noting that the deadline for submission of evidence by the intervenors had expired and the Property Tax Appeal Board would proceed to determine the appeal based on the evidence contained in the record.

I am currently farming [the subject parcel] which is owned by Seventeen Holdings LLC. This coming spring it will be planted and farmed in soybeans.

There was no submission of what "was being farmed" on the subject parcel as set forth in the letter. Also submitted were a ground-level photograph of the subject which does not depict any crops being grown and a photograph of the comparable parcel which depicts corn being grown. A notation with these photographs states, "Subject property and comp #1 are both zoned commercial, but comp #1 has been taxed as farmland since it was developed, even in years were [sic] no crops were planted."

Based on this evidence, the appellant requested a 2010 farmland assessment of \$3,815 for the subject parcel.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject parcel's 2010 assessment of \$180,001 was disclosed. In response to the appeal, the board of review noted that the subject is not considered to be farmland for purposes of classification. An aerial photograph of the subject parcel was submitted which fails to depict any evidence of row crops although the photograph does depict evidence of row crops on the adjacent parcel which appellant cited as its comparable #1.

After reviewing the record 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 finds the subject parcel is not entitled to a farmland classification for 2010.

The Property Tax Appeal Board finds Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides that:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland 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.

The Board finds the appellant has not established that the subject parcel has been farmed within the definition of the Property Tax Code as set forth in Section 1-60. The mere assertion that the parcel "is farmed" and in the "coming spring it will be planted and farmed in soybeans" does not satisfy the farm definition of Section 1-60 of the Property Tax Code for the growing and harvesting of crops for the two years preceding 2010 and does not establish that the parcel was being farmed at any time prior to the "Spring of 2012" as set forth in the letter. Thus, the subject parcel cannot be classified and assessed as farmland for 2010, as the parcel does not meet the requirements of Section 10-110 of the Property Tax Code cited above. Therefore the Board finds that there is no evidence that the assessment officials erred in assessing the subject in 2010 as non-farm property.

In summary, the Board finds that there is insufficient evidence in the record of farming activity having taken place on the subject parcel, thus the property is not entitled to be classified and assessed as farmland for the 2010 assessment year.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank 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: December 20, 2013

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.