



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

APPELLANT: John K. & Denise A. Devine
DOCKET NO.: 11-02700.001-F-1
PARCEL NO.: 32-30-403-000

The parties of record before the Property Tax Appeal Board are John K. & Denise A. Devine, the appellants; and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$17,374
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$17,374

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the LaSalle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of 39.52 acres of farmland located in LaSalle County, Illinois.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In

support of this argument the appellants submitted an assessment grid, two soil survey maps and information on three equity comparables. The appellants' comparable #1 was originally part of the same parent parcel as the subject property. The parent parcel contained approximately 80 acres and was divided into 2 parcels. The subject property is composed of 39.52 acres and appellants' comparable #1 has 39.51 acres. There was no descriptive information for appellants' comparables #2 and #3. The appellants' main argument was on comparable #1 which had been a part of the parent parcel and carries an assessment of \$17,035.

The appellants' called Jeff Flanigan as their witness. Flanigan is the farmer for the subject property and the appellants' comparables. Flanigan testified that he uses the same equipment, seed, fertilizer and herbicides on the subject property and the appellants' comparables. Flanigan and his uncle have farmed these properties for years. Flanigan testified that the yields on the subject property are less than the comparable properties.

Based on the evidence and testimony the appellants' requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,374. The board of review submitted correspondence regarding the appellants' appeal and board of review attachments. The board of review included the Certification of Assessment Year 2011 Farmland Values from the Department of Revenue, 2011 Farmland Assessment Calculation - New Soil Survey (started 2004), soil survey map from 2004, soil survey map from 1972 and 2011 Farmland Assessment Calculation - Old Soil Survey (published May 1972).

Conclusion of Law

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds a reduction in the subjects' farmland assessment is not warranted.

The appellants' argument was unequal treatment in the assessment process or a lack of uniformity in the subject's assessment. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v.

Property Tax Appeal Board, 131 Ill.2d 1 (1989). After considering the testimony and analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The appellants argued the subject's farmland assessment is not equitable with other similar farmland parcels. The Property Tax Appeal Board finds this argument carries little weight. The farmland assessment law requires that farmland be assessed in accordance with agricultural assessment provisions detailed in Sections 10-110 through 10-140 of the Property Tax Code (35 ILCS 200/10-110 through 10-140) and according to productivity indices set forth in guidelines promulgated by the Illinois Department of Revenue. In this instant appeal, 2011 Farmland Assessment Calculation - New Soil Survey submitted by the board of review establishes that the board of review followed the guidelines in assessing farmland in the subject's jurisdiction. The appellants did not present any credible evidence such as a revised soil survey map, refuting the soil types identified on the subject parcel; the indices applied to the subject parcel's soils types; or documentation indicating the assessment methodology employed by the board of review was improper. Therefore, the Property Tax Appeal Board finds the appellants did not submit clear and convincing evidence demonstrating a lack of uniformity and have failed to provide a factual basis to support a reduction in the subject's farmland assessment as established by the board of review.

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: December 19, 2014



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.