



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

APPELLANT: Helen & Jerry Clay  
DOCKET NO.: 11-04383.001-F-1  
PARCEL NO.: 14-09-35-200-001

The parties of record before the Property Tax Appeal Board are Helen & Jerry Clay, the appellants; and the Stephenson County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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>	\$16,179
<b>Homesite:</b>	\$4,810
<b>Residence:</b>	\$51,020
<b>Outbuildings:</b>	\$8,520
<b>TOTAL:</b>	\$80,529

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an improved farmland parcel of 80 acres. The subject property is improved with a single family residence and five outbuildings. The subject property is located in rural Dakota Township, Stephenson County.

Jerry and Tim Clay appeared before the Property Tax Appeal Board claiming a contention of law regarding the assessment of farm buildings as the basis of the appeal.<sup>1 2</sup> The appellants did not dispute the subject's homesite, residence or farmland assessments but contend that the improvements identified on the property record card as buildings #1, #2, #4 and #5; a barn, a milk house, a silo and a granary of various sizes made no contribution to the operation of the farm, as they were vacant or used for non-farm storage and have not been used for livestock farming for many years.

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<sup>1</sup> The appellants' appeal form marked farmland assessment classification and productivity as the basis of the appeal. The appellants listed building productivity issue as their reason for appeal. However, the Board will address the contention of law claim detailed in the appellant's evidence.

<sup>2</sup> A consolidated hearing was held with Docket Nos. 11-04384.001-F-1 and 11-04386.001-F-1. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

In support of the farm building contention, the appellants submitted a letter, photographs and a calculation grid that displays current market value, current price per square foot, building size, requested value, requested price per square foot and reason for reduction. The appellants testified that building #3 on the property record card, a cattle barn, has part usage for machinery and has some value.

Under cross-examination the appellants testified that their value for the cattle shed was based on the usable square footage and what can go into the building. The appellants testified that only 55% of the building is useable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment \$83,219 was disclosed. Representing the board of review was the Chief County Assessment Officer and Clerk of the Board of Review, Ron Kane. In support of the subject's assessment the board of review submitted a property record card with calculations of the outbuildings, photographs and aerial maps of the subject property. Kane testified that barn buildings on the property record card as buildings #1, #2, #3 and #5 are valued based on their salvage value and building #4 is a silo which is depreciated at 99% because silos are obsolete. Kane testified that a letter dated December 15, 2010 addressed to the Dakota Township and to Stephenson County from the appellants stated, "Concerning parcel #14-09-35-200-001, I do not give you permission to come onto this property in Dakota township." Based on this letter the assessor nor any county assessment officials did not make an inspection of the subject property. Kane testified that all farm buildings in Dakota Township had not been reassessed since 1979. Kane explained how farm building tables were calculated using unimproved and improved sales.

Under cross-examination, Kane testified that the farm buildings are not assessed based on their economic contribution to the farm. Kane testified that buildings could still have a contribution to the farm based on income tax purposes.

After hearing the testimony 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 and testimony in this record indicate the subject's barn, milk house, silo and a granary have been vacant or not used for farming purposes for years prior to the assessment year at issue in this appeal and made no contribution to the productivity of the subject's grain farming operation.

The Board finds the present use of land and buildings is the focus in issues involving farmland classification and assessment. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill.App.3d at 872(3rd Dist. 1983). The Board finds Section 1-60 of the Property Tax Code states in relevant part

Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. (35 ILCS 200/1-60)

Furthermore, Section 10-140 of the Property Tax Code provides:

Other improvements. Improvements other than the dwelling, appurtenant structures and site, including, but not limited to, roadside stands and buildings used for storing and protecting farm machinery and equipment, for housing livestock or poultry, or for storing, feed, grain or any substance that contributes to or is a product of the farm, shall have an equalized assessed value of 33 1/3% of their value, based upon the current use of those buildings and their contribution to the productivity of the farm. (35 ILCS 200/10-140)

Where farm structures do not contribute to the productivity of the farm, then the buildings would add nothing to the value of the farm. O'Connor v. A&P Enterprises, 81 Ill.2d 260, 267-68 (1980); see also Peacock v. Property Tax Appeal Board, 399 Ill.App.3d 1060, 1071-1073 (4th Dist. 2003).

The unrefuted testimony of the appellants was that four of the buildings have been vacant for years or used for non-farm storage prior to the subject's January 1, 2011 assessment date and that they made no contribution to the ongoing grain farming operation on the subject parcel. The Property Tax Appeal Board finds that notwithstanding the board of review's policy of assigning a salvage value to all farm buildings regardless of current use, the subject farm buildings made no contribution in whole or in part to the farming operation and therefore, have no contributory value. For this reason, buildings listed on the property record card as buildings #1, #2, #4 and #5 shall be assessed at \$0 for the 2011 assessment year. The Board finds that the testimony provided by the appellants that the building #3, the cattle barn, was properly assessed as a portion was used for storing machinery used in the farming operation. In conclusion a reduction to the farm building assessment is appropriate.



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.