



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

APPELLANT: River Key Construction, Inc.  
DOCKET NO.: 12-00941.001-R-1  
PARCEL NO.: 07-24-456-007

The parties of record before the Property Tax Appeal Board are River Key Construction, Inc., the appellant; and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 17,890  
**IMPR.:** \$ 0  
**TOTAL:** \$ 17,890

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 8.68 acres of vacant land, which is located in Rockford, Owen Township, Winnebago County.

The appellant contends overvaluation based on a contention of law. In support of this argument the appellant submitted a brief citing ILCS 200/10-30 & 10-31 and argued the subject property should be assessed as vacant farm land as it was in 1999, not non farm land as it was in 2000 and later. The appellant disclosed that the subject was previously part of a 94.71 acre property and is the land remaining after the platting of the River Key Subdivision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,890. The subject's assessment reflects a market value of \$54,114 or \$6,234 per acre of land area, when using the 2012 three year average median level of assessment for Winnebago County of 33.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a brief from the Owen Township Assessor's Office arguing the subject property is an un-subdivided piece of vacant land that was last farmed in 1999.

The appellant submitted a rebuttal brief reiterating the subject should never have been reclassified in 2000 from vacant farmland to residential land.

#### **Conclusion of Law**

The appellant contends that the subject property should be assessed as set forth by ILCS 200/10-30 & 10-31, commonly referred to as "Developer's Relief". The Board finds the appellant did not prove the subject property should be assessed as set forth by ILCS 200/10-30 & 10-31 and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellant failed to disclose when the subject property was separated from the larger parcel after the platting of the River Key Subdivision. This fact would be key as to when the "Developer's Relief" set forth by ILCS 200/10-30 & 10-31 should apply. The board of review disclosed that farming on the subject property ceased in 1999 and that is when the subject property stopped receiving the preferential farmland assessment. This claim was not refuted by the appellant. The board of review further disclosed that the subject has been assessed as vacant nonfarm land since 2000 and no farming has taken place since then. Due to the lack of evidence as to when the River Key Subdivision was platted, the Board finds the subject is being assessed properly and no reduction in the subject's assessment is warranted.

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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Hertel*

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.