



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

APPELLANT: Vernon Pranger
DOCKET NO.: 12-04078.001-R-1
PARCEL NO.: 19-35.0-204-011

The parties of record before the Property Tax Appeal Board are Vernon Pranger, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$2,353
IMPR: \$ 324
TOTAL: \$2,677

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair 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 a .97 acre tract of land that is improved with a shed. The subject property is located in Fayetteville Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject parcel is entitled to a farmland classification and assessment. Alternatively, the appellant argued the subject property was overvalued based on its recent sale price.

In support of the farmland classification argument, the appellant submitted a notarized statement. In summary, the statement indicates the appellant had grown soybeans on the subject in 2011 and 2012 since its purchase in 2011. The appellant also submitted a black and white photograph of the subject property depicting soybeans being grown in August 2012. Based on this evidence, the appellant requested a farmland assessment for the subject parcel.

Alternatively, the appellant submitted documentation showing the subject parcel was purchased in January 2011 for \$8,000. The appeal petition indicates the sale was not between related parties and property was listed for sale in the open market for one year through the Multiple Listing Service. The appellant submitted a real estate sales contract and closing statement associated with the sale of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$6,163 was disclosed. The subject's assessment reflects an estimated market value of \$18,419 when applying the 2012 three-year average median level of assessment for St. Clair County of 33.46% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted two aerial black and white photographs of the subject parcel. The board of review argued the subject property was subdivided as lots due to the highest and best use at the time. The property was not consolidated and reclassified until 2013. The board of review did not address the farmland classification or overvaluation argument raised by the appellant. Based on this response, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant claims the subject parcel is entitled to a farmland assessment and classification for tax year 2012.

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). Based on the evidence contained in the record, the Board finds the subject property does not qualify for a farmland classification and assessment under Illinois law. Section 1-60 of the Property Tax Code defines "farm" in part 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. (35 ILCS 200/1-60)

Additionally, in order to qualify for an agricultural assessment, the land must be farmed at least two years preceding the date of assessment. Section 10-110 of the Property Tax Code, which provides:

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. (35 ILCS 200/10-110).

This section of the Property Tax Code requires that land must be used for agricultural purposes for at least two years preceding the date of assessment, which did not occur under the facts of this case. The appellant's evidence disclosed the appellant farmed the subject parcel after its purchase in 2011. There is no evidence in this record that shows the subject parcel was used for an agricultural purpose for the 2010 tax year. As a result, the Board finds the subject parcel does not qualify for a farmland assessment for the 2012 tax year because the two year requirement provided by section 10-110 of the Property Tax Code (35 ILCS 200/10-110) was not satisfied. Therefore, Board finds the subject parcel does not qualify for a farmland classification and assessment.

Alternatively, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value contained in this record is the subject's sale price in January 2011 for \$8,000. The Board finds the subject's sale appears to meet the fundamental elements of an arm's-length transaction. The subject's assessment reflects an estimated market value of \$18,419, which is considerably more than the subject's recent sale price. The board of review did not present any credible evidence that would demonstrate the subject's sale was not an arm's-length transaction or even address this aspect of the appeal. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

Since fair market value has been established, St. Clair County's 2012 three-year average median level of assessment of 33.46% shall apply.

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.

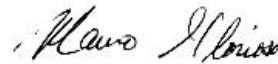
Chairman



Member



Member



Member



Acting 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: September 18, 2015



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.