



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

APPELLANT: David Warren
DOCKET NO.: 15-01513.001-F-1
PARCEL NO.: 14-12-300-002

The parties of record before the Property Tax Appeal Board are David Warren, the appellant; and the Montgomery County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Montgomery** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,510
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$2,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant farmland parcel of 80 acres that is comprised of 44.50 acres cropland, 34.88 acres other farmland and .62 acres of roadway. The subject property is located in rural Ramsey, Audubon Township, Montgomery County.

David Warren appeared before the Property Tax Appeal Board contesting the farmland assessment productivity as the basis of the appeal.^{1 2} In support of this appeal, the appellant submitted his farmland valuation card, property assessment notice that disclosed the amount of increase being 44.25%, parcel information report from 2006 to 2015, map, soil survey map, certified values for assessment year 2014 and 2015, soil map and legend and actual production history. Warren argued that the farmland assessment increased from tax year 2014 to tax year 2015 by 44.25%. Warren stated that pursuant to the farmland assessment law the assessment could only be increased up to 10%. Warren testified that he thought it was improper to raise the median cropped productivity index (PI) soil to 111 when his farmland PI was 92.

¹ The appellant is also arguing contention of law.

² A consolidated hearing was held with Docket Nos. 15-01512.001-F-1 and 15-01514.001-F-1. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment \$2,510 was disclosed. Representing the board of review was the Chief County Assessment Officer and Clerk of the Board of Review, Ray Durston.

In support of the subject's farmland assessment the board of review submitted the 2015 Farmland Valuation Card, a Parcel Information Report, land use and aerial maps of the parcel, a listing of the Certified Values from the Department of Revenue and a copy of the farm appeal. Durston testified that the statute had changed for 2015. Durston testified that after receiving the Certified Values for Assessment Year 2015, which is based on a dollar amount per acre, \$15.33 had to be applied to each PI for the assessed valuation per acre for the 2015 assessment year.

Under cross-examination, Durston testified that the County applied the 2015 Certified Values from the Department of Revenue to the farmland productivity indexes to arrive at the 2015 assessments for farmland.

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 finds the evidence and testimony in this record indicate that the 2015 farmland values were correct based on the application of the Certified Values for Assessment Year 2015 from the Illinois Department of Revenue. The Board finds that the 2015 certified values were based on a change to the Property Tax Code for the tax year 2015. Section 10-115(e) of the Property Tax Code (35 ILCS 200/10-115(e)) provides:

the equalized assessed value per acre of farmland for each soil productivity index, which shall be 33-1/3% of the agricultural economic value, or the percentage as provided under Section 17-5; but any increase or decrease in the equalized assessed value per acre by soil productivity index shall not exceed 10% from the immediate preceding year's soil productivity index certified assessed value of the **median cropped soil**; in tax year 2015 only, that 10% limitation shall be reduced by \$5 per acre .

The Board finds that based on the evidence and testimony, the Certified Values for Assessment Year 2015 were applied correctly based on the Property Tax Code and a reduction of the farmland assessment is not 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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 15, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
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APPELLANT

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COUNTY

Montgomery County Board of Review
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