



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

APPELLANT: Bruce Konzelman
DOCKET NO.: 16-00327.001-F-1 through 16-00327.004-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bruce Konzelman, the appellant, who is also an attorney with Bonds, Zumstein & Konzelman, in Joliet, and the Kankakee 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 **Kankakee** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
16-00327.001-F-1	10-19-02-300-003	4,423	0	0	0	\$4,423
16-00327.002-F-1	10-19-02-300-004	6,439	0	0	0	\$6,439
16-00327.003-F-1	10-19-03-400-001	11,226	723	13,499	12,688	\$38,136
16-00327.004-F-1	10-19-02-300-001	12,528	0	0	0	\$12,528

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Kankakee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments of these four parcels for the 2016 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 four parcels of farmland, one of which is also improved with a residence, homesite and outbuildings. The parcels reportedly contain a total of approximately 293-acres which are located in Pembroke Township, Kankakee County.

The appellant contends the assessment of the subject farmland was excessive and should, by statute, have not increased from the prior assessment year by more than 10% as the basis of the

appeal. No dispute was specifically raised as to the homesite, residence and/or outbuilding assessments on parcel 10-19-03-400-001.¹

In support of this legal argument, the appellant submitted a brief, production records and a soil map. In the brief, the appellant/attorney contended that increases in the assessed valuation of farmland is "limited to ten percent (10%) of the prior year's assessment" citing to section 10-115(e) of the Property Tax Code [hereinafter "Code"]. (35 ILCS 200/10-115(e)) The brief quoted the relevant statutory provision from subsection (e) as providing "any increase . . . in the equalized assessed value per acre by soil productivity index shall not exceed ten percent (10%) from the immediate preceding year soil productivity index"

Also cited in the brief was Dietz v. Property Tax Appeal Board, 138 Ill.Dec. 746 (4th Dist. 1989) which upheld the decision of the Property Tax Appeal Board that the assessing officials had followed the plain meaning and legislative intent of the Code. The relevant section of the Code in the Dietz case provided that the "increase or decrease in the aggregate equalized assessed value of all farmland in any county" for 1984 and 1985 was held to 10% of the previous year's figures. [*citing to* Ill.Rev.Stat.1985, ch. 120, par. 501e].

For this appeal, the appellant/attorney contended that the assessed value of the subject's farmland could not increase by more than ten percent (10%) from the prior year. As such, as part of the appeal, the appellant/attorney requested farmland assessments for the four subject parcels that reflected only ten percent (10%) increases in the farmland assessments from the 2015 assessments for the farmland portions of these parcels.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessments of the subject parcels were presented. The board of review asserted in its documentation that the farmland assessments were calculated based on the soil productivity indexes that had been certified to Kankakee County and that a change in subsection (e) of section 10-115 of the Code as of July 25, 2013 provided that:

. . . 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

(35 ILCS 200/10-115). In response to this appeal, the board of review submitted a brief prepared by Erich M. Blair, Kankakee County Supervisor of Assessments/Clerk of the Kankakee County Board of Review. In this brief, Blair asserted that the median cropped soil in Illinois was PI 111. Also included with the brief was a document entitled "Certified Values for Assessment Year 2016 (\$ per acre)" which states at the bottom of the table on the document: "10% Increase at PI 111 is \$21.86." In light of the statutory language cited and the soil PI table (a copy of which was submitted), Blair asserted that each PI assignment was increased by \$21.86 for assessment year 2016.

¹ In Exhibit A, the appellant outlined the percentage increases from 2015 to 2016 that were issued as to each parcel ranging from 20% to 25.76%, with the highest percentage increase being on parcel 10-19-02-400-001 which includes other improvements.

The board of review further reported that the only changes for tax year 2016 that were made to parcel 10-19-03-400-001 concerning the non-farm values of that parcel "were exclusively a result of the equalization factor applied to all properties" with the same use code as this parcel; neither the farmland nor the farm buildings had any equalization factor applied. The equalization factor that was applied to the homesite and residential dwelling was 1.0450 as depicted in the copy of the PTAX-204-S/A 2016 Report on Equalization of Local Assessment by Chief County Assessment Officer (CCAO) that was submitted.

Based on the foregoing evidence and argument, the board of review requested confirmation of the assessments of the subject parcels.

Conclusion of Law

The appellant made a single contention of law as the basis of this appeal. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board finds the standard herein is a preponderance of the evidence and the Board further finds the appellant did not meet this burden of proof on this record such that a reduction in the subject's assessment is not warranted.

The appellant asserts that the assessment on the subject parcel of farmland needs to be reduced to reflect an increase of no more than 10% from the prior 2015 tax year assessment in accordance with section 10-115 of the Property Tax Code (Code). At all times relevant hereto, Section 10-115 of the Code provides in pertinent part that:

Department guidelines and valuations for farmland. The Department [of Revenue] shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties.

...

Section 10-115 of the Code sets forth the various components that the Department of Revenue is to certify to each chief county assessment officer on a per acre basis by soil productivity index for harvested cropland such as: gross income, production costs, net return to the land, a proposed agricultural economic value, the equalized assessed value per acre of farmland for each soil productivity index, a proposed average equalized assessed value per acre of cropland for each individual county, and a proposed average equalized assessed value per acre for all farmland in each county.

The first issue to be addressed on this record is the correct statutory provision of subsection (e) that was applicable as of tax year 2016. The Property Tax Appeal Board finds that subsection (e) of section 10-115 for purposes of the appellant's argument provided:

...

(e) 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;

...

[Emphasis added.] 35 ILCS 200/10-115. (P.A. 88-455, Art. 10, § 10-115, eff. Jan. 1, 1994. Amended by P.A. 91-357, § 61, eff. July 29, 1999; P.A. 98-109, § 5-50, eff. July 25, 2013).

The evidence disclosed that the board of review and assessing officials applied the "Certified Values for Assessment Year 2016 (\$ per acre)" as provided reflecting a "10% increase at PI 111" of \$21.86 as provided in the documentation supplied by the board of review. The Board further finds the appellant did not submit any evidence that challenged the soil types, farmland classification or use, number of acres, PI, and EAV per acre used by the Kankakee County assessment officials in calculating the farmland assessments for each parcel under appeal. Furthermore, the appellant did not rebut the board of review's evidence in any manner nor refute the contention of the applicable statutory language of Section 10-115 as of tax year 2016.

Based on this record, the Property Tax Appeal Board finds assessments of the subject farmland parcels as established by the board of review are correct and no reductions in the respective farmland assessments are 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

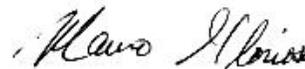
Member

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: October 15, 2019



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

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