



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

APPELLANT: Clyde Raible
DOCKET NO.: 16-02728.001-F-1
PARCEL NO.: 10-24-400-002

The parties of record before the Property Tax Appeal Board are Clyde Raible, the appellant, and the Knox 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 **Knox** County Board of Review is warranted. The correct assessed valuation of the property is:

Farmland:	\$1,720
Land:	\$ 470
Residence:	\$ 0
Outbuildings:	\$ 0
TOTAL:	\$2,190

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Knox County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment 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

As background, the appellant owns multiple parcels identified by separate parcel identification numbers (PINs) comprising a total of approximately 313.99-acres. Among those adjoining parcels is one consisting of 58.28-acres which is the subject matter of this appeal. A portion of the subject parcel is operated as part of Laurel Greens, a rural golf course. The subject property is located in Knoxville, Knox Township, Knox County.

The appellant appeared before the Property Tax Appeal Board contending that 12.30-acres of the subject parcel, located at its northern most border, is a landlocked area bounded on the north by Burlington Northern train tracks and bounded on the south by Court Creek. The appellant further contended that there was no entry to this portion of the parcel from either the east or the west. The appellant contended that there has been no farming activity on this portion of the

parcel for 45 years. The appellant further contended that there is a shallow large oil line in the ground near to Court Creek. Citing to Publication 122, Instructions for Farmland Assessment published by the Illinois Department of Revenue, the appellant contended the 12.30-acres of the subject parcel are entitled to a zero assessment as wasteland with no contributory value.¹

As to wasteland, Publication 122 at page 2 provides:

Wasteland is assessed according to its contributory value to the farm parcel. In many instances, wasteland contributes to the productivity of other types of farmland. Some land may be more productive because wasteland provides a path for water to run off or a place for water to collect. Wasteland that has a contributory value should be assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the Department. **When wasteland has no contributory value, a zero assessment is recommended.** [Highlighted emphasis in appellant's submission of the publication]

(Dept. of Revenue, Publication 122, "Instructions for Farmland Assessments" (2016 edition).

Section 10-125 of the Property Tax Code (35 ILCS 200/10-125) provides:

Assessment level by type of farmland. Cropland, permanent pasture and other farmland shall be defined according to U.S. Census Bureau definitions in use during that assessment year and assessed in the following way:

- (a) Cropland shall be assessed in accordance with the equalized assessed value of its soil productivity index as certified by the Department (of Revenue) and shall be debased to take into account factors including, but not limited to, slope, drainage, ponding, flooding, and field size and shape.
- (b) Permanent pasture shall be assessed at 1/3 of its debased productivity index equalized assessed value as cropland.
- (c) Other farmland shall be assessed at 1/6 of its debased productivity index equalized assessed value as cropland.
- (d) Wasteland shall be assessed on its contributory value to the farmland parcel.

In no case shall the equalized assessed value of permanent pasture be below 1/3, nor the equalized assessed value of other farmland, except wasteland, be below

¹ The Property Tax Appeal Board also recognizes that the appellant made a slight reduction request for the open space or golf course portion of the subject parcel from the assessment of \$470 to \$467. While mathematically, 2.75-acres of open space land at \$170 per acre calculates to \$467.50, it is the consistent practice of the Know County assessing officials to round assessments to the nearest ten-dollar increment. Hence, the open space portion of the subject parcel receives a \$470 assessment. Also, at hearing, the appellant made no specific argument and presented no evidence why the open space assessment should be reduced to \$467.

1/6, of the equalized assessed value per acre of cropland of the lowest productivity index certified under Section 10-115.

In the course of the hearing, the appellant testified that Court Creek floods and cannot be crossed. Additionally, the area around the creek features steep banks.

Based on the guidance issued by the Illinois Department of Revenue and the contours of the 12.3-acres of the subject parcel at issue, the appellant contends that this portion of the parcel is entitled to a zero land assessment as wasteland resulting in a new total assessment for the subject parcel of \$2,097 consisting of a land assessment of \$467 for the open space 2.75-acres and \$1,630 for 43.23-acres assessed as farmland.²

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject parcel's total assessment of \$3,530 was disclosed. The board of review submission further depicted that 2.75-acres of the subject parcel are assessed as open space for golf course use with an assessment of \$470 for that portion of the parcel and, after the local board of review hearing for tax year 2015, the remaining acreage of the parcel was assessed as other farmland with an assessment of \$3,060.

When asked at hearing why the 12.3-acres in dispute were assessed as "other farmland" rather than "wasteland," board of review Chairman Mike Gehring contended that the rural ambiance and beauty of the subject's golf course is enhanced by the disputed 12.3-acres that includes the creek. Given the golf course use of the appellant's parcels, he contended that the water feature is contributory wasteland for the subject parcel and should not be deemed to have no assessment value.

In the course of hearing, the board of review conceded that the area of Court Creek on the subject parcel has not been properly classified. The board of review contended that the remainder of the disputed acreage was classified as "other farmland," but did not articulate a reason for that determination in the hearing.

In rebuttal at hearing, the appellant contended that due to its location to the north of the golf course, the tree line and topography of the area, as to the disputed 12.3-acres of land no golfer actually sees the creek and this wasteland acreage. He described that after a short distance from the open space area, the topography heads downward toward Court Creek.

At the conclusion of the hearing, the Administrative Law Judge (ALJ) ordered the board of review to calculate the contributory and/or non-contributory wasteland assessments for the creek and associated 12.3-acres north of Court Creek. The board of review submitted those calculations reporting no change to the open space land assessment of 2.75-acres for golf course area with an assessment of \$470 and determining a reduced farmland assessment for the remainder of the parcel of \$1,720 resulting in a total assessment for tax year 2016 of \$2,190.³

² See appellant's addendum filed with the appeal which also depicts the request for a -0- assessment for 12.3-acres the appellant characterized as wasteland.

³ Although the board of review submitted an unsigned drafted stipulation to the Property Tax Appeal Board reflecting the reduction, procedurally without signatures of the Knox County Board of Review, no further procedural

Conclusion of Law

The sole basis of this appeal by the appellant is a contention of law concerning the classification for assessment purposes of a 12.3-acre portion of the subject parcel. See also Footnote 1 concerning the slight decrease in the requested assessment for the open space portion of the subject parcel. As to the primary dispute, the appellant seeks to have 12.30-acres of the subject parcel classified as non-contributory wasteland with a zero assessment for that portion of the parcel.

As a consequence of the hearing and the ALJ's order, the Knox County assessing officials have revalued the subject parcel placing 2.24-acres comprising the creek into "waste contributory" and the remaining disputed portion (measuring 15.64-acres) has been now classified as "waste non-contributory" land as depicted in the filing dated January 14, 2019.

Based on the record evidence, a reduction in the assessment of the subject property is warranted.

action was appropriate and thus this decision is being issued to reflect the proposed assessment reduction. It is further noted that the new total assessment is lower than the appellant had been requesting in this appeal.

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: August 20, 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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