



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

APPELLANT: Robert & Sylvia Eschmann
DOCKET NO.: 16-07222.001-F-1
PARCEL NO.: 04-27-400-024-0000

The parties of record before the Property Tax Appeal Board are Robert and Sylvia Eschmann, the appellants; and the Monroe 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 **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$100
Homesite:	\$6,240
Residence:	\$73,220
Outbuildings:	\$1,460
TOTAL:	\$81,020

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Monroe 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

The subject property consists of a 5.72-acre site improved with a one-story dwelling of brick and frame construction containing 1,924 square feet of living area. The dwelling was built in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 528 square feet of building area. The property also has a pole building with approximately 1,500 square feet of building area. The property is located in Columbia, Monroe County.

The appellants appeared before the Property Tax Appeal Board contesting the classification of the subject property. The appellants contend part of the subject property is being farmed and another part is trees, pasture and a creek (wasteland). The appellants contend this area should

receive a farmland classification and assessment. The appellants further contend the 1,500 square foot pole barn is used to store farm equipment.

With respect to the purported pasture area, the appellant, Mr. Eschmann, explained this portion of the property is not fenced and holds no animals, however, he is trying to control Johnson grass that is growing in this section and that is the reason there is nothing there. He explained this area will be used for wildlife as there are turkey and deer present.

Mr. Eschmann further explained the subject property has a creek with woods or trees around it that drains approximately 100 acres. He contends he pays as much tax on this area as he does the homesite. He testified the creek is subject to erosion and no one assists him in taking care of the erosion. The appellant further was of the opinion the 2.5 acres designated as homesite is high.

The appellants testified that the subject property is being farmed by another person, Merl Gummersheimer. The appellants submitted a statement from Mr. Gummersheimer asserting that his family has been farming the property since the appellant's purchased the ground in 1994. The appellants testified that the subject property was farmed from 2014 through 2016. Mr. and Mrs. Eschmann indicated that approximately two acres are being planted in alternate years with corn or soybeans. The appellants explained that Mr. Gummersheimer retains the crops, and this assists them in not mowing or maintaining this area.

On Board of Review Exhibit (BOR) #2, an aerial photograph of the property, the appellants identified the location of the house (H), the farm building (S), the area used for crops (C), the area devoted to pasture (P) and the area used as a yard. The area at the top of the exhibit was identified as being the creek and woodland. The appellants identified the area marked with a P as where the Johnson grass is growing. Mr. Eschmann testified that once the Johnson grass is under control, he will disk the area and plant wildlife grass.

Mrs. Eschmann testified that the appellants they were not contesting the assessment on the house or the farm building. On the appeal form the appellants indicated the subject has 1.0 acre of tillable land, 1.1 acres of permanent pasture, 1.0 acre of woodland, 1.7 acres of wasteland, and a .9-acre homesite. The appellants testified; however, they have not measured the areas designated as a homesite or yard and the pasture area.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$76,580.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,390. The subject property has a land assessment of \$10,710 and an improvement assessment of \$74,680.

Appearing on behalf of the board of review was Chairman Mark Altadonna. At the hearing Mr. Altadonna agreed that a portion of the subject property was being cropped. He testified that in 1984, the county board set a policy that homesites should not be assessed at less than 2.5 acres. Mr. Altadonna testified on his site visit in September 2018 he observed an area with soybeans that he estimated to be approximately one acre but size could have been between one and two acres. He also testified he observed no fencing for pasture. The witness also explained that the

subject property has two soil types, 79F and 79D3, that were identified on the soil map that was submitted by the appellants.

Mr. Altadonna testified that the board of review was willing to stipulate to a revised assessment totaling \$81,020. He explained that a homesite of 2.5 acres was attributed to the subject property with the remaining 3.22 acres being assessed as farmland. The board of review proposed assessments were as follows: farmland \$100; homesite \$6,240 (based on market data); outbuilding \$1,460; and the house \$73,220.

Mr. Altadonna identified BOR Exhibit #3 as a view of the subject property from the south looking north and depicting the soybeans. BOR Exhibit #4 is the same approximate viewing location but depicting the creek on the subject property. BOR Exhibit #5 depicts the house. BOR Exhibit #6 depicts the farm building and the remaining portion of the site.

Conclusion of Law

The appellants argument is founded on the proper classification of the subject property as farmland. The appellants contend that the subject property should receive a farmland assessment based on its use.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" in part as follows:

Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops . . . For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. . .

Furthermore, section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides in part:

Farmland. 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. . . .

Section 10-110 of the Property Tax Code requires that in order to qualify for a farmland assessment the land needs to be used as a farm for the two preceding years. Furthermore, the present use of the land determines whether it is entitled to a farmland classification for assessment purposes. Bond County Board of Review v. Property Tax Appeal Board, 343 Ill.App.3d 289, 292 ((5th Dist. 2003). Additionally, a parcel of property may properly be classified as partially farmland, provided those portions of property so classified are used solely for the growing and harvesting of crops. Kankakee County Board of Review v. Property Tax Appeal Board, 305 Ill. App.3d 799, 802 (3rd Dist. 1999).

The appellants provided testimony that approximately one to two acres were being planted either soybeans or corn prior to and during 2014 through 2016. Additionally, Mr. Altadonna observed

soybeans when he visited the site in September 2018. At the hearing, the board of review representative conceded that a portion of the property was being cropped and calculated a farmland assessment attributing 2.5 acres to the homesite and 3.22 acres to a farmland assessment. The appellants presented no evidence to challenge the acreage breakdown and did not otherwise contest the assessment attributable to the house and farm building. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment equivalent to the board of review recommendation is appropriate.

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



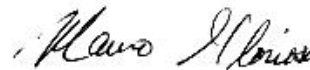
Member

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: April 21, 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
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert & Sylvia Eschmann
173 Hill Castle Dr
Clumbia , IL 62236

COUNTY

Monroe County Board of Review
Monroe County
100 South Main Street
Waterloo, IL 62298