



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

APPELLANT: Daniel Glynn Jr.  
DOCKET NO.: 17-00352.001-F-1 through 17-00352.004-F-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Glynn Jr., the appellant; and the Schuyler 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 **Schuyler** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>DOCKET NUMBER</b>	<b>PARCEL NUMBER</b>	<b>FARM LAND</b>	<b>LAND/LOT</b>	<b>RESIDENCE</b>	<b>OUT BLDGS</b>	<b>TOTAL</b>
17-00352.001-F-1	14-29-200-007	1,938	0	0	0	\$1,938
17-00352.002-F-1	14-20-400-006	981	0	0	0	\$981
17-00352.003-F-1	14-28-100-011	1,416	0	0	0	\$1,416
17-00352.004-F-1	14-21-300-004	411	0	0	0	\$411

Subject only to the State multiplier as applicable.

**ANALYSIS**

On September 15, 2020 the Property Tax Appeal Board rendered a decision finding the subject property's 106.53 acres is eligible for a farmland classification in accordance with relevant provisions of the Property Tax Code. The Schuyler County Board of Review was ordered to compute a farmland assessment and certify said assessment to the Property Tax Appeal Board. The revised assessment was received on October 30, 2020.

After reviewing the board of review's revised farmland assessment, the Property Tax Appeal Board finds that it is proper.

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:

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

APPELLANT

Daniel Glynn Jr.  
1140 Pleasant Lane  
Glenview, IL 60025

COUNTY

Schuyler County Board of Review  
Schuyler County Courthouse  
102 S Congress Street  
Rushville, IL 62681



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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 **Schuyler** 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
17-00352.001-F-1	14-29-200-007	TBD	0	0	0	\$TBD
17-00352.002-F-1	14-20-400-006	TBD	0	0	0	\$TBD
17-00352.003-F-1	14-28-100-011	TBD	0	0	0	\$TBD
17-00352.004-F-1	14-21-300-004	TBD	0	0	0	\$TBD

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Schuyler County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 is comprised of four parcels (PINS) containing 106.53 acres. The subject has two conservation stewardship parcels PINS [14-29-200-007 (58.44 acres) and 14-20-400-006 (9.41 acres)] containing a total of 67.85 acres and two conservation rights public benefit parcels PINS [14-28-100-011 (29.86 acres) and 14-21-300-004 (8.82 acres)] containing a total of 38.68 acres. The subject property is located in rural Bainbridge Township, Schuyler County.

Daniel Glynn Jr. appeared before the Property Tax Appeal Board alleging the Schuyler County Board of Review erred, as a matter of law, in the interpretation of applicable statutes or of their own authority to add qualifications, which are not provided by statute in the classification and assessment of farmland of approximately 107 acres as the basis of the appeal. The appellant is

arguing that this acreage should be assessed as farmland. The subject property has no buildings and has tillable ground, land in the conservation reserve enhancement program (CREP) that is permanently enrolled in the program and woodlands. In support of the farmland contention, the appellant submitted a letter, maps, photographs, report of commodities from FSA for years 2014 through 2017, farm definition, Publication 135 from the Illinois Department of Revenue and letters from the one of the prior owners (F. Eugene Strode) and current farmer (Tristan Dupoy) stating that the land was in crops and harvested from 2014 through 2017. The appellant testified that the four parcels are contiguous and make up the 107 acre farm. Glynn testified that 39+ acres are in a CREP program which the payments have already expired, 20 acres of tillable acres and the remainder is woods. The appellant stated that his property is still in CREP and following the procedures of the CREP program. The appellant testified that CREP should be treated the same as Conservation Reserve Program (CRP). The appellant testified that the plan did not expire but the federal payments were for 15 years and they expired in 2014. The appellant is requesting that the property be assessed as one farm the way it was prior to his purchase.

Under cross-examination, Glynn acknowledged that of the farmland purchased from Stroud has approximately 49.7 acres in trees and 18.15 acres in row crops. Glynn agreed that the 49.7 acres is assessed under the Conservation Stewardship program and the 18.15 acres is assessed as cropland. Glynn testified that the CREP contract is a perpetual contract that never expires, and the information is included in the evidence that the board of review supplied.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$14,033 was disclosed. The total assessment for PIN 14-29-200-007 is \$7,016; PIN 14-20-400-006 is \$1,456; PIN 14-28-100-011 is \$4,293 and PIN 14-21-300-004 is \$1,268.

Representing the board of review was Schuyler State's Attorney, Ramon Escapa. Present at the hearing were Suzette Rice, Chief County Assessment Official/Clerk to the Board of Review and Schuyler County Board of Review members Linda Ward, Barb Botts and Chuck Bainter.

In support of the subject's assessment the board of review submitted a response to the appellant's appeal, Conservation Stewardship Plan Certification (exhibit A), Conservation Right Public Benefit Certification (exhibit B), Affidavit of Matt Peterson, District Forester (exhibit C), Grant of Conservation Right and Easement (exhibit D), Conservation Reserve Program Contract (exhibit E), Forest Stewardship Plan for the Illinois Forestry Development Act Certification (exhibit F), CREP (exhibit G), CREP Easement (exhibit H), Illinois Department of Revenue Publication 135 (exhibit I), (765 ILCS 120/) Real Property Conservation Rights Act (exhibit J), Maps (exhibit L) and Wooded Acreage Assessments (exhibit M). In support of the current assessment the board of review stated that the appellant purchased the property in 2016 in two separate transactions (Strode and Crum properties) and prior to the purchase these parcels were assessed as farmland. In 2017, the county re-classed the subject to non-farm due to less than 51% active agricultural use. The board of review also disclosed that part of the land was encumbered in perpetuity by a Conservation Right and Easement which was filed October 5, 2000.

Schuyler State's Attorney, Ramon Escapa called as a witness on behalf of the board of review, Matt Peterson, District Forester. Peterson testified that he signed an affidavit and he

acknowledged that all things were still true to the best of his knowledge. Peterson testified that the Strode property was in the Forestry Management Plan from 2002 to 2013 and re-enrolled in 2016. Peterson explained that CRP is the federal program and it receives a farmland assessment. Peterson testified that neither the Strode or Crum properties are in any Forestry Management Plans, which is now the Glynn property.

Under-cross-examination, Glynn asked Peterson if he knew where in the Illinois statutes it is written "that CREP once the CRP payments stop the CREP changes in any way, shape or form?" Peterson responded to his knowledge that is when it loses its farmland status and does not know the federal statute.

### **Conclusion of Law**

The appellant raised a contention of law regarding the classification of the subject's land. Unless otherwise provided by law or stated in an agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (See 5 ILCS 100/10-15). The rules of the Property Tax Appeal Board are silent with respect to the standard of proof when a contention of law is raised, therefore, the standard of proof in this appeal shall be the preponderance of the evidence. The Board finds the appellant met this burden of proof.

The Property Tax Appeal Board finds that the 106.53 acres of land under contention is entitled to a farmland classification and assessment. The Board finds the board of review's argument that the appellant's property should be classified as non-farm due to less than 51% active agricultural use is not in accordance with the Property Tax Code.

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

[A]ny 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)

In order to qualify for an agriculture assessment, the parcel must be farmed at least two years preceding the date of assessment (35 ILCS 200/10-110). Based on the appellants' evidence, the property has been used for agriculture purposes for the current year and at least two years prior to January 1, 2017. The Board finds the board of review properly classified 18.15 acres as cropland pursuant to the Property Tax Code (35 ILCS 200/1-60 and 35 ILCS 200/10-125).

Second, the board of review argued that the appellant was no longer eligible for a farmland assessment for his CREP acres due to the expiration of a CRP contract. The Board finds that the appellants CREP acreage is eligible for a farmland assessment based on the Illinois Department of Revenue Publication 135 page 10 stating:

**Land enrolled in Conservation Programs** Land enrolled in certain conservation programs may qualify for preferential assessment depending upon the program in which the property is enrolled.

**Land in Conservation Reserve Enhancement Program (CREP)** Land in the CREP is eligible for a farmland assessment provided it has been in the CREP or another qualified farm use for the previous two years and is not a part of a primarily residential parcel. Land in CREP is assessed the same as CRP.

**Land in Conservation Reserve Program (CRP)** Land in the CRP is eligible for a farmland assessment provided it has been in the CRP or another qualified farm use for the previous two years and is not a part of a primarily residential parcel. Land enrolled into the CRP can be planted in grasses or trees. If grass is planted, this land will be classified as cropland (according to the Bureau of Census' cropland definition). If trees are planted, then the cropland assessment should apply until tree maturity prevents the land from being cropped again without first having to undergo significant improvements (e.g., clearing). At this point, the "other farmland" assessment should apply.

The board of review also argued that part of the appellant's acreage is encumbered in perpetuity by a Conservation Right and Easement and is not entitled to a farmland assessment whereas the appellant argued that this acreage is in CREP/Woodlands. The Property Tax Appeal Board finds that the fact a portion of the property is encumbered by an easement does not preclude the property from receiving an agricultural assessment. The court in KT Winneburg, LLC v. Roth, 2020 IL App (4th) 190274, ¶48 in construing section 1-60 of the Property Tax Code (35 ILCS 200/1-60) determined "the statute [does not] require that the land be free of restrictive covenants" in order to be considered farmland. The Board finds that a portion of the property having a conservation easement does not prevent the property of being eligible for a farmland assessment.

In conclusion, the Property Tax Appeal Board finds the board of review's assessment of the subject property is incorrect and a reduction is warranted. The Board hereby orders the Schuyler County Board of Review to compute a farmland assessment in accordance with this decision. The board of review is hereby ordered to submit the revised farmland assessment to the Property Tax Appeal Board within **21 days** from the date of this decision.



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.



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Member



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DISSENTING: \_\_\_\_\_

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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

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