



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

APPELLANT: Loretta & Daniel Holm  
DOCKET NO.: 17-02783.001-R-1  
PARCEL NO.: 06-19-400-002

The parties of record before the Property Tax Appeal Board are Loretta & Daniel Holm, the appellants; and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$22,000  
**IMPR.:** \$0  
**TOTAL:** \$22,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Grundy 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 consists of 33 acres of vacant timber land that is located in Morris, Wauponsee Township, Grundy County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located in Wauponsee Township. The parcels range in size from 26.54 to 50.25 acres and have land assessments ranging from \$1,995 to \$8,076. The appellants also disclosed that the subject's land is landlocked, wooded, located in a flood plain and was purchased on July 2013 for \$66,000. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final land assessment for the subject of \$22,000. In support of its contention of the correct assessment the board of review stated the subject property contains 33 acres of vacant timber land bordering a

waterway and is classified as “0020 Rural Residence Lot.” The board of review argues the appellants’ equity comparables are classified as either “0021 Farmland without Buildings” or “0011 Farmland with Buildings” and are invalid comparisons as they are not the same or similar classification as the subject. The board of review further noted that the appellants disclosed that the subject property sold for \$66,000 on July 13, 2015 and provided a copy of the PTAX-203 Real Estate Transfer Declaration associated with the transaction. In reviewing the evidence that the appellants provided to the Property Tax Appeal Board, the board of review requests confirmation of the subject’s assessment which reflects the recent sale price of the subject.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellants’ comparables are not similar to the subject because they are classified as farmland and are not assessed according to market value like the subject but are assessed based on their soil types and productivity indices (See 35 ILCS 200/10-110.) The uniformity clause of the 1970 Illinois Constitution (Ill. Const. 1970, art. IX, §4(a)) requires only that taxation be uniform as to the class upon which it operates. Since the subject property is not farmland and has a different tax classification than the comparables presented by the appellant, it has not been shown that the assessment violated the uniformity clause of the Illinois Constitution. DuPage Bank and Trust Company v. Property Tax Appeal Board, 151 Ill.App.3d 624, 628 (2<sup>nd</sup> Dist. 1987).

In order to qualify for an agricultural assessment, the land must be farmed at least two years preceding the date of assessment. Section 10-110 of the Property Tax Code, which provides:

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. (35 ILCS 200/10-110).

This section of the Property Tax Code requires that land must be used for agricultural purposes for the assessment year at issue and at least two years preceding the date of assessment, which did not occur under the facts of this case. The Board finds there was no evidence in the record that shows the subject qualifies for a farmland assessment. After reviewing the evidence in the record, the Board has determined that the subject’s current assessment is justified and supported by the subject’s most recent sale price in July 2015 for \$66,000. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assessed and a reduction in the subject's 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: July 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

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COUNTY

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