



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

APPELLANT: Benson Farm Partnership
DOCKET NO.: 18-00220.001-F-1
PARCEL NO.: 07-11-200-001

The parties of record before the Property Tax Appeal Board are Benson Farm Partnership, the appellant, and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$45,510
Homesite:	\$ 2,785
Residence:	\$10,078
Outbuildings:	\$12,475
TOTAL:	\$70,848

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2018 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 120-acre property consists of 117.5-acres assessed as farmland and 2.5-acres assessed as homesite.¹ The homesite is improved with a two-story dwelling of frame exterior construction with 2,008 square feet of living area. The dwelling was built in 1910 and features a partial unfinished basement. The farm-use outbuildings consist of a 4,050 square foot pole barn (machine shed) that was constructed in 1996/1998, an eighteen-foot diameter by eighteen-foot

¹ The appellant did not challenge the subject's farmland or homesite assessments. Farmland assessments in Illinois are not calculated on market value considerations. Land classified as a farm receives a preferential land assessment based on soil typing and productivity indices as provided by the Property Tax Code. (35 ILCS 200/1-60 and 10-110 *et al*).

high grain bin built in 1957 and a 240 square foot shed built in 1910.² The property is located in Verona, Vienna Township, Grundy County.

The appellant contends overvaluation as the basis of the appeal concerning both the dwelling and the outbuildings; the appellant did not dispute the subject's homesite and/or farmland valuations. In support of the building/improvements overvaluation argument, the appellant submitted a four-page brief and supporting documentation along with information on three comparable sales set forth in the Section VI grid analysis of the Farm Appeal petition.

As part of the evidence, the appellant reported that the subject dwelling was in "unsound" condition whereas the comparable dwellings were in "average" condition. In the brief, the appellant argued that the subject's "condition, desirability and utility" were best described as "unsound" whereas the assessing officials have recorded the subject dwelling as "average" which is two steps above "unsound." In the brief, the appellant contends the dwelling is functionally obsolete and lacks wall insulation. In addition, the windows are "very old" and the dwelling lacks central air conditioning. "The building is in a dire state of disrepair" according to the appellant. Reportedly the dwelling needs "new everything" and is uninsurable. Four pages submitted with the appeal consist of multiple color photographs of the exterior and interior of the subject dwelling. An August 2018 letter from Joe Wirth of Country Financial advising that the current poor condition of the dwelling "makes it uninsurable."³ While the dwelling should be demolished according to the appellant, it is currently occupied with a rent of \$300 per month. A portion of the appellant's brief argues that reportedly for 2019 the subject dwelling's CDU was reduced to "unsound" but apparently the change has not resulted in a corresponding assessment reduction.

Selected portions of a July 2015 appraisal of the subject property were referred to by the appellant in the brief; only the cover letter of the appraisal identified as page 1 of 67 summarizing an opinion of value of \$1,260,000 of the subject as of the date of death of July 17, 2015 and page 19 of 67, an "improvement contribution" sheet for the dwelling and shed, were provided with this appeal. As set forth in the appellant's brief and based on page 19 of 67, the house had an "improvement contribution" of \$15,088 and the machine shed had an "improvement contribution" of \$4,564 which in the cost approach to value depicts 2% of the total value in the cost approach of \$1,256,000 (see Improvement Contribution, page 19 of 67). The appellant reported in the brief that the grain bin was "functionally obsolete, has not been used for many years, has no contributory value, and [in the appraisal] is valued at zero."

The appellant reported on efforts to obtain an updated appraisal of the subject dwelling. Having contacted one appraiser, the appellant contends the appraiser "could not provide a certified appraisal on the house because it was on too large of a tract; the major value is the 120 acres of farmland." According to the appellant's brief as learned at the local board of review hearing, the subject's assessment consists of the farmland, the homesite, the dwelling and pole barn were

² Nothing in the record discloses the specific assessment placed upon the 240 square foot shed.

³ Included in the appellant's documentation was a landscape document of four comparable sales with an explanatory page which all appears to have been developed by David Wirth. The sales chart concludes an "indicated value" of the subject by the sales comparison approach of \$18,000. The Board finds that nothing in the record indicates that Wirth is a licensed appraiser in Illinois with the credentials and/or qualifications to perform a sales comparison approach to value.

given a combined "buildings" assessment and the grain bin was the only assessed "farm building" for the parcel. Therefore, as part of this appeal, the appellant requests that the machine shed be assessed as part of the farm buildings, not as part of the [residential] buildings of the subject parcel.

As to the Section VI grid of properties, the comparables are located in either Verona or Kinsman and are reported to be from 1.29 to 5.36-miles from the subject property. The comparable parcels of unstated size⁴ are each improved with a two-story frame dwelling that is either 100 or more than 100 years old. The dwellings range in size from 1,508 to 2,192 square feet of living area. Two comparables have unfinished basements and one comparable has a crawl-space foundation. Each dwelling has a garage ranging in size from 360 to 720 square feet of building area. Comparable #1 has two sheds, two bins, a garage and an "old barn" and comparable #3 has "other sheds." The appellant reported these additional site improvements (outbuildings), including the garage for comparable #2, reportedly have improvement assessments totaling \$29,984, \$6,800 and \$11,849, respectively. As part of the Section VI grid analysis, the appellant reported the assessments assigned to each comparable dwelling and as part of the filing explained the deduction of the land value based upon the assessment from the total sale price to arrive at the value of the structures. As the basis of the appeal is overvaluation and not lack of assessment uniformity, the Board has not analyzed this assessment data for purposes of this decision and finds the appellant's efforts to prorate value based on assessment data to be misinformed and not supported by the record.⁵ The comparable properties sold from June 2015 to October 2017 for prices ranging from \$30,000 to \$170,000 or from \$19.89 to \$77.55 per square foot of living area, including other improvement(s) and land.

Based on the foregoing evidence and argument, the appellant requested a reduced assessment for the subject dwelling of \$5,029 and a reduce outbuildings assessment of \$2,521 (\$1,000 for the grain bin and \$1,521 for the shed) which would reflect market values of approximately \$15,087 or \$7.51 per square foot of living area for the dwelling and \$7,563 for the outbuildings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,553. The subject property receives a preferential farmland assessment of \$45,510 for the 117.5 acres of land area and a homesite assessment of \$2,785 for the 2.5-acres of land used for residential purposes. The dwelling situated on the homesite has an assessment of \$17,703.⁶ The farm buildings situated on the subject parcel have a combined assessment of \$17,555, of which \$12,475 was allocated to the pole barn and \$5,080 was allocated to the grain bin. When applying the 2018 three-year average median level of assessment for Grundy County of 33.46% as determined by the Illinois Department of Revenue

⁴ Printouts from the assessor's office included in the documentation depict comparable sale #1 as a 3.36-acre parcel, none of which has a farmland assessment.

⁵ As an observation, the subject's dwelling assessment of \$17,703 reflects an assessment of \$8.82 per square foot of living area. As reported by the appellant, the comparables have dwelling assessments ranging from \$8,846 to \$15,774 or from \$4.42 to \$9.57 per square foot of living area. Thus, the subject's improvement assessment for the dwelling only falls within the range of the dwelling only improvement assessments presented by the appellant on a square-foot basis.

⁶ The breakdown of the improvement assessment data has been taken from the appellant's brief as the board of review failed to provide a specific breakdown, refute the appellant's assertions or provide a copy as required of the subject's property record card with its evidentiary submission. The appellant asserted both the dwelling and the pole barn were depicted in the combined "building" assessment of \$30,178.

to each of the known assessments applied to the structures on the subject property, the dwelling reflects an estimated market value of \$52,908 or \$26.35 per square foot of living area, the pole barn reflects an estimated market value of \$37,283 or \$9.21 per square foot of building area and the grain bin reflects an estimated market value of \$15,182.

In response to the appeal, the board of review submitted a three-page memorandum outlining the arguments made by the appellant at the local Grundy County Board of Review hearing along with two spreadsheets labeled "before" and "after" versions of the "Assessment Review" undertaken by the Grundy County Board of Review by using every element on a property to ascertain value "based on its replacement cost less depreciation."

As part of the memorandum, the board of review acknowledged that the dire state of disrepair of the subject dwelling "should be taken into consideration" in physical depreciation once a determination is made whether the depreciation is curable or incurable. As part of this pending appeal before the Property Tax Appeal Board, the board of review does not further report whether such a determination regarding the appropriate curable or incurable depreciation of the subject dwelling has been made subsequent to the in-person hearing before the board of review. The board of review further contends that after viewing all of the evidence presented at the local board of review proceeding, "some reduction *could be warranted* but that there was insufficiency in the evidence provided to make a determination," (emphasis added) including the lack of the entire appraisal report, the lack of any data on the costs to cure the issues with the dwelling and/or whether those costs would exceed the marketability of the dwelling and the lack of evidence of an impending eviction of the tenants and/or plan to demolish the dwelling. To the contrary, the board of review contends based on the comparables presented by both the appellant and the board of review, the improvements "were reasonably assessed."

In support of its contention of the correct assessment of the disputed improvements and utilizing the "Assessment Review" spreadsheets, the board of review submitted information on five comparable sales, where board of review comparables #1 and #3 are the same properties as appellant's comparables #2 and #3, respectively, presented before the Property Tax Appeal Board. The "before" and "after" spreadsheets differ by changing the subject dwelling's condition from average to unsound and changing the subject's full unfinished basement size to 679 square feet of crawl-space foundation and a partial 325 square foot basement. The Board further takes notice that the "2018 Assessed Value" of the subject's building is set forth in both the "before" and "after" spreadsheets as \$35,258, where the only noticeable change in assessments appears in the "other characteristics" line that changes from \$22,160 to \$21,790 in the respective spreadsheet versions, a difference of \$370 in assessment simply for the change in foundation. Therefore, based on this presentation by the board of review, there appears to be no substantive valuation change that is reflected in changing the building condition in the respective spreadsheets.

The five comparables, set forth by the board of review in the two "Assessment Review" spreadsheets, consist of comparables located in either Verona or Kinsman and are reported to be from 1.29 to 5.36-miles from the subject property. The comparable parcels of unknown size are each improved with a two-story frame dwelling that was built between 1900 and 1910. The dwellings range in size from 1,120 to 2,264 square feet of living area. Each comparable has an unfinished basement, one comparable has central air conditioning and four comparables have

garages ranging in size from 576 to 864 square feet of building area. Comparables #3, #4 and #5 have "other sheds" totaling from 737 to 2,797 square feet of building area. Each of the five comparables have "other characteristics" which the board of review characterized as reflecting larger pole barns and other outbuildings; there is nothing in the submission by the board of review detailing these purported pole barns or other outbuildings. The comparable properties sold from February 2015 to November 2017 for prices ranging from \$30,000 to \$255,000 or from \$19.89 to \$126.79 per square foot of living area, including other improvement(s) and land.

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

In rebuttal, the appellant submitted a nine-page memorandum with an additional 69 pages of supporting documentation. In the memorandum, the appellant reiterated the dilapidated condition of the dwelling and the erroneous placement of the pole barn as part of the "building" or residential portion of the assessment, the appellant restated its position with regard to these structures, their valuations and failure to list the pole barn as part of the outbuildings which are used in the farming operation. In response to the board of review's notation that the appraisal evidence was incomplete, the appellant has submitted an entire copy with the rebuttal filing. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with the rebuttal argument. To address the issue of the tenant's occupancy of the dwelling, the appellant described and included a copy of the current month-to-month written lease which acknowledges the appellant's intent to demolish the house. The lease was dated January 10, 2019. Given the subject's unsound condition, the appellant contends that the subject's assessment is excessive given the "average" condition of each of the five comparables presented by the board of review.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. The sole issue before the Property Tax Appeal Board is a determination of the correct assessment of the market value of the dwelling and the contributory value of the pole building (machine shed) and grain bin to the subject farm property; as noted previously, there is no evidence in the record addressing the valuation of the 240 square foot shed. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof in part and failed to meet this burden of proof in part as will be detailed further herein.

Dwelling

The parties submitted a total of six comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced

weight to appellant's comparable #3/board of review comparable #3 along with board of review comparable #4 due to the sale dates of these comparables having occurred in 2015, which are dates more remote in time in the record from the valuation date at issue of January 1, 2018 and which are therefore less likely to be indicative of the subject's estimated market value as of the assessment date.

The Property Tax Appeal Board finds that none of the remaining four comparables presented by the parties are particularly similar to the subject dwelling other than for similarity in age and story height. Furthermore, as the subject property is situated on a large farm tract, the sales prices of purportedly non-farm comparables do not adequately compare to the subject. Given this record, the Board finds that the best comparable dwellings sold from August 2016 to September 2017 for prices ranging from \$30,000 to \$142,000 or from \$19.89 to \$126.79 per square foot of living area, including land. The subject's dwelling assessment reflects an estimated market value of \$52,908 or \$26.35 per square foot of living area, which is within the range established by the best comparable sales in this record but which does not appear to be justified given the poor and/or unsound condition of the subject dwelling. As each of the comparables presented by the parties is reported as being in "average" condition and the subject's condition is clearly less than "average" given the unrefuted photographic evidence in the record, the Board finds that a reduction in the subject's dwelling assessment is justified.

Outbuildings (Farm Buildings)

- *Pole barn*

The appellant does not dispute that the pole barn should be assessed to the extent that it contributes to the farming operation. The appellant has contested the value assigned to the pole barn by the assessing officials and contested the placement of the pole barn's assessment within the buildings/residential assessment on the subject parcel. The unrefuted evidence presented by the appellant is that the pole barn has always been used for farm purposes. The board of review did not dispute the appellant's assertion that the pole barn's assessment was included within the "building" assessment line of the parcel's assessment rather than being set forth as part of the "farm buildings" assessment line.

Therefore, on this record, the Property Tax Appeal Board finds that the assessing officials erroneously placed the pole barn's assessment in the "buildings" assessment line and thus, the appellant has successfully challenged the improper classification of the subject pole barn. The Board finds this classification distinction is primarily important with regard to the application of any equalization factor(s) which would not be applicable to outbuildings but is applicable to a farm dwelling. (35 ILCS 200/10-145)⁷

When market value is the basis of the appeal the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002), Winnebago County Board of Review v. Property Tax Appeal

⁷ Farm dwellings. Each farm dwelling and appurtenant structures and the tract upon which they are immediately situated shall be assessed by the local assessing officials at 33 1/3% of fair cash value That assessment shall be subject to equalization by the Department under Sections 17-5 through 17-30.

Board, 313 Ill.App.3d 179 (2nd Dist. 2000). The Board finds that the appellant has not overcome this burden as to the pole barn.

The Property Tax Appeal Board finds that neither the appellant nor the board of review presented any substantive evidence to support their respective positions as to the proper valuation of the subject pole barn that was built in 1996/1998. The appellant argued that the pole barn should be valued at approximately \$4,563 or \$1.13 per square foot of building area which is based upon the "improvement contribution" value developed by the appraiser. The appellant submitted portions of an appraisal estimating the subject pole barn had an "improvement contribution" market value of \$4,564 as of July 17, 2015. The Board finds the appellant did not provide sufficient current market value data to support the claim that the pole barn was overvalued when used for farm related purposes on the subject property. The Board gave little weight to the estimate of contributory value of the pole barn for several reasons. Foremost, the entire appraisal was not presented as part of the appellant's appeal petition (which failure cannot be cured by submission in rebuttal) and July 2015 date of value is remote for purposes of the subject's market value as of January 1, 2018. The board of review has placed an assessment of \$12,475 on the pole barn which reflects a market value of \$37,283 or \$9.21 per square foot of building area.

The appellant provided no evidence of the cost of construction or other substantive specific market value evidence of a similar pole barn. Likewise, the board of review failed to provide any cost data. The Property Tax Appeal Board recognizes that the actual cost of construction may not necessarily reflect the contributory value of the subject building either. Moreover, the appellant's attempt to rely upon portions of a dated appraisal to provide the contributory value of the pole barn also fail as incomplete and dated for a valuation as of January 1, 2018. Thus, having failed to sustain the appellant's burden of proof that the assessment of the pole barn was excessive, the Property Tax Appeal Board finds that no reduction of the subject property's pole barn is warranted although the pole barn assessment shall be listed among the "farm buildings" assessment on this parcel.

- *Grain bin*

The appellant contends that the grain bin on the subject parcel has made no contribution to the operation of the farm as it had not been used for years. This factual assertion of the appellant was not rebutted in any manner by the board of review. Therefore, on this record the Board finds the evidence establishes that the subject's grain bin had been vacant for years prior to the assessment year at issue in this appeal and has made no contribution to the productivity of the subject's farming operation.

The Board finds the present use of land and buildings is the focus in issues involving farmland classification and assessment. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill.App.3d at 872 (3rd Dist.1983). The Board finds Section 1-60 of the Property Tax Code states in relevant part:

Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm [emphasis added]. (35 ILCS 200/1-60)

Furthermore, Section 10-140 of the Property Tax Code provides:

Other improvements. Improvements other than the dwelling, appurtenant structures and site, including, but not limited to, roadside stands and buildings used for storing and protecting farm machinery and equipment, for housing livestock or poultry, or for storing, feed, grain or any substance that contributes to or is a product of the farm, shall have an equalized assessed value of 33 1/3% of their value, based upon the current use of those buildings and their contribution to the productivity of the farm. (35 ILCS 200/10-140)

Illinois Department of Revenue, Publication 122, entitled "Instructions for Farmland Assessments" further provides in pertinent part:

The law requires farm buildings, which contribute in whole or in part to the operation of the farm, to be assessed as part of the farm. They are valued upon the current use of those buildings and their respective contribution to the productivity of the farm. *Farm buildings are assessed at 33 1/3 percent of their contributory value.*

. . . Some farm buildings, even though they are in good physical condition, may play a minor role in the operation of the farm and have little value. These same buildings on another farm may be vitally important to the farming operation. The value of the farm buildings in these two instances is different.

...

Value must be based on cost. This entails a third problem – depreciation. Since most farm buildings are constructed in the hopes of increasing efficiency or productivity, the undepreciated cost of the building will approximate market value when the building is new. The undepreciated cost of the building may be quite different than the value as the building ages. . . . [Emphasis added.] (Publication 122, Instructions for Farmland Assessments issued by the Illinois Department of Revenue).

Where farm structures do not contribute to the productivity of the farm, then the buildings would add nothing to the value of the farm. O'Connor v. A&P Enterprises, 81 Ill.2d 260, 267-68(1980); see also Peacock v. Property Tax Appeal Board, 399 Ill.App.3d 1060, 1071-1073 (4th Dist. 2003) and Sims v. Henry County Board of Review, et al, 2020 IL App (3d) 190397 (November 30, 2020). In O'Connor, the Illinois Supreme Court discussed Section 10-140 of the Property Tax Code concerning 'other improvements' as:

a recognition by the legislature that certain structures located on a farm may have become obsolete by changes in farming methods or practices, and either have a greatly diminished value, or possibly no value at all in connection with the farming operation when considered as a part of the farm as a whole. The corncrib, once an essential structure on every farm for the storage of ear corn, has

become primarily a relic of the past, due to the almost universal practice of combining the corn and drying and storing it as shelled corn. Horse barns now stand idle due to the disappearance of the use of horses for the powering of farm machinery, and many dairy barns are no longer used because of the decrease in the number of small dairy herds. The legislature has provided that these buildings should be valued on the basis of their contribution to the farm operation. If they are used for either their intended purpose, or for a substitute purpose, the appropriate value can be placed on them. Section 1(25) of the Revenue Act of 1939 [since replaced by the Property Tax Code] provides that these buildings shall continue to be valued as a part of the farm. If they contribute nothing to the productivity of the farm then, of course, the buildings would add nothing to the value of the farm. Being valued as a part of the farm, the failure to place a value on these buildings is a method or procedure of valuation and not an exemption from taxation. Just as a well that is no longer usable or a shade tree that is dead does not enhance the value of the farm, a barn or a corncrib that is not usable adds nothing to the value of a farm.

O'Connor at 267-268. The Court further discussed the application of Section 10-140 as follows:

The application of the statute is of necessity placed in the hands of the various assessment officers and administrative bodies which, in turn, have the express and implied authority to adopt rules for the guidance of persons involved in the assessment procedure and assure the uniform application of the statute. [citation omitted] The Department of Local Government Affairs [now within the Illinois Department of Revenue] was granted the authority to prescribe rules and regulations for local assessment officers relevant to the assessment of real property. [citation omitted] Thus, the local assessment officers, in applying the Act [now known as the Property Tax Code], will not be left to conjecture as to the meaning of certain words and phrases used by the legislature, but will be guided by, and an acceptable degree of uniformity will be achieved by, the rules and regulations adopted for the guidance of assessment officers.

O'Connor at 269. The Court further stated:

The General Assembly has prescribed enough affirmative tests as to what is a farm that a person of reasonable intelligence can carry out his duties of assessing farms and the improvements located thereon. Section 1(25) provides that improvements shall be assessed as a part of the farm when they contribute to the operation of the farm. Obviously, if the buildings are not being used in connection with the farm but are being used for some other operation, such as a warehouse or a gift shop, they should not be assessed as a part of the farm. This does not mean that these buildings would not be assessed at all, as the collector suggests, but simply means they would not be assessed as farm property. This section does not prohibit these buildings from being assessed as nonfarm property. There may be occasional instances where it will be difficult to determine whether a building should be assessed as a part of the farm, or as nonfarm property. This fact, however, does not render the Act invalid as being

vague and uncertain, or for failing to give adequate guidance to those who must administer the Act.

O'Connor at 272. The unrefuted evidence presented by the appellant was that the grain bin had been vacant and unused for years prior to the subject's January 1, 2018 assessment date and that it made no contribution to the ongoing farming operation on the subject parcel. There was no indication in board of review's evidentiary submission that the contribution of the improvement to farm productivity was specifically considered. The board of review's submission also did not include any of the cost manual data or specifically how the assessment of the grain bin was calculated. For this reason, the grain bin shall be assessed at \$0 for the 2018 assessment year.

In conclusion, the Board finds the appellant demonstrated that the subject farm dwelling and grain bin were overvalued by a preponderance of the evidence. While the appellant established that the pole barn was improperly classified as a "building" rather than as a "farm building," the appellant failed to demonstrate the subject's pole barn was overvalued by a preponderance of the evidence. Therefore, reductions are warranted in the assessments of the farm dwelling and grain bin, although no reduction in the subject's pole barn is justified other than moving the pole barn assessment to the "farm buildings" assessment line based on this record.

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: January 19, 2021



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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