



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

APPELLANT: Christopher Reis
DOCKET NO.: 18-00775.001-F-1
PARCEL NO.: 19-0-0370-002-00

The parties of record before the Property Tax Appeal Board are Christopher Reis, the appellant, by attorney Christopher Scholz, of Scholz, Loos, Palmer, Siebers & Duesterhaus LLP, in Quincy, and the Adams 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 **Adams** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$ 510
Homesite:	\$ 1,710
Residence:	\$61,920
Outbuildings:	\$ 0
TOTAL:	\$64,140

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Adams 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.

Issues on Appeal and Current Assessment

The appellant, based upon a contention of law before the Property Tax Appeal Board, contends the subject parcel has been improperly classified, both as to its land and improvement. As to the land assessment, the appellant contends that the entire parcel is entitled to a preferential farmland assessment, with no area having a homesite or non-farmland assessment as currently exists. As to the improvement on the parcel, the appellant contends that the entire building should be assessed as a farm building, with no non-farm building or residential assessment as currently exists. As set forth in the Farm Appeal petition, the appellant seeks to have a total farmland assessment of \$2,220 and a total farm building assessment of \$61,920 resulting in a total assessment of the subject property of \$64,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,140. The 2018 assessment of the subject property consists of a farmland assessment of \$510, a homesite assessment of \$1,710 for 1.62-acres and a building or improvement assessment of \$61,920 for non-farm buildings. The Adams County Board of Review reports that it has assessed 1.62-acres of the subject 20-acre parcel as non-farmland or homesite with the remaining acreage being afforded a preferential farmland assessment. As to the subject building, the Adams County Board of Review contends that it has a county-wide policy that "if a building has living quarters, we assess it as a non-farm building."

In summary, there is no issue concerning the assessments placed on the subject property, either the land or the improvement.¹ The appellant has solely disputed the classification of homesite land area and the classification of the improvement as entirely a non-farm building.

Findings of Fact

The subject property consists of a 20-acre parcel improved with a two-story metal building with a concrete slab foundation built in approximately 2015. The 18-foot high building contains approximately 7,500 square feet of total building area and features a 12-foot by 74-foot porch. On the first floor, approximately 2,500 square feet of the building with an 18-foot clear ceiling height is used for equipment storage and approximately 2,500 square feet with a 9-foot ceiling height is used as living quarters. The living area has electric service, plumbing service and some air conditioning. On the second floor of the building, there is 2,500 square feet of open storage space, currently used for storage of household items. The subject property is located in Fowler, Ellington Township, Adams County.

The appellant does not dispute the total assessment but contends that the entire parcel should be assessed as farmland and the entire improvement should be assessed as a farm building. As part of the forest management plan submitted with this appeal, the evidence indicates that the property has been mostly used for recreational purposes as the majority of it is forested. As part of the plan, the appellant also included a color photograph depicting a two-story building with a metal roof and covered patio that includes what appears to be outdoor chairs and tables. The photograph was labeled "front of barn."

In response to this appeal, the members of the Adams County Board of Review reported that in October 2018 they toured the subject building. A memorandum of those observations describes three areas of the building as 2,500 square feet of equipment storage with an 18-foot clear ceiling height, 2,500 square feet of living area with a 9-foot ceiling height and 2,500 square feet of second floor storage area, in which personal household items were being stored. Also observed by the board members on the tour were typical kitchen appliances, dining area furnishings, a television area with sofa and easy chairs and a full bathroom with tub within the living area of the building. Based on their view of the interior, the board of review wrote, in pertinent part, "we concluded that the building was not a typical 'farm building.'" Also included in the board of review submission was a receipt from Graham & Klauser Construction depicting a total cost for

¹ No issue was raised by the appellant concerning farmland valuation, size of the area attributable to homesite, valuation of the homesite (if not found to be farmland) and/or valuation of the improvement (building), whether a farm building or a non-farm building.

the building's concrete of \$50,762 which, among other items, indicated the "inside living quarters will be 5" thick with wood grain stamp and color."

In a memorandum submitted in response to the appeal, the board of review wrote, in pertinent part: "In Adams County, if a building has living quarters, we assess it as a non-farm building." In further support of this county-wide policy, the board of review submitted copies of seven computer printouts of other properties in the county with "similar type" buildings that have been classified as non-farm buildings since the building includes living quarters.

Conclusion of Law

The appellant appeals the assessments of the subject land and the subject improvement under the category of a contention of law to the Property Tax Appeal Board for tax year 2018. Both the land assessment and improvement assessment issues were raised as a question of proper classification. The appellant seeks to have the entire parcel preferentially assessed as farmland and in Section 2d of the Farm Appeal petition simply added the existing farmland and homesite assessments together and placed the entire total land assessment under the category of farmland.² Likewise, the non-farm building assessment was moved by the appellant in Section 2d of the Farm Appeal petition to a farm building assessment with no challenge to the valuation and/or determination of the assessment. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

In this appeal, the appellant contends portions of the subject property have been incorrectly classified by the assessing officials. In contrast, the assessing officials rely upon a policy applied in Adams County that if a portion of building has living quarters, the entire building is assessed as a non-farm building.

The dispute concerning the land assessment is whether or not 1.62 acres of the subject parcel is correctly assessed as a homesite or should be assessed as other farmland improved with a farm building. Thus, the classification of the disputed 1.62-acre portion of the subject parcel is inextricably linked to the determination of the classification of the improvement.

Classification of Improvement

The appellant challenged the assessment placed by the assessing officials upon the improvement contending the building should be classified as a farm building. Section 1-60 of the Property Tax Code (hereinafter "Code") states in relevant part:

² The Property Tax Code provides that farmland carries a preferential assessment based upon productivity and soil types whereas homesite or non-farm land is assessed based upon market value considerations.

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. (35 ILCS 200/1-60)

Furthermore, Section 10-140 of the 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)

As to the instant assessment challenge, the Property Tax Appeal Board finds the appellant provided no evidence to support altering the classification of the improvement entirely to a farm building. The appellant placed no evidence before the Property Tax Appeal Board as to the use of the building. In contrast, the board of review provided a detailed memorandum describing that two-thirds of the improvement has a residential use with an attached area used for storage of equipment.

On this limited record, the Property Tax Appeal Board finds the evidence describes the subject improvement in a manner similar to a typical dwelling with an attic for storage and an attached garage for storage of equipment. Moreover, the photograph of the improvement with a covered patio with outdoor furniture is more similar to a residential dwelling than to a farm equipment storage building. In light of the foregoing factual findings, the Property Tax Appeal Board finds that the appellant failed to provide substantive evidence to modify the assessment of the non-farm building. There also was no evidence presented by the appellant that the valuation of the structure was erroneous for any given reason whether it is cost of construction and/or market value. Therefore, on this record, the Board finds no change in the assessment of the non-farm building is warranted.

Classification of Homesite

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

any 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...

The Board finds that in order to receive a preferential farmland assessment, the land at issue must meet this statutory definition of a "farm" as defined above in the Property Tax Code. Section 10-115 of the Property Tax Code ("Code") provides in part that:

The Department [of Revenue] shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessments within and between counties.

35 ILCS 200/10-115. Pursuant to this provision the Illinois Department of Revenue issued Publication 122, Instructions for Farmland Assessments, (Illinois Department of Revenue, January 2018). Section 10-125 of the Code (35 ILCS 200/10-125), as noted in Publication 122, identifies cropland, permanent pasture, other farmland and wasteland as the four types of farmland and further prescribes the method for assessing the components.

Here, the issue raised by the appellant is whether 1.62-acres upon which the improvement is situated qualifies as other farmland when it is improved with a farm building as alleged by the appellant. However, as noted above, the subject improvement does not qualify as a farm building and thus, the Property Tax Appeal Board finds that the 1.62-acre homesite area has been properly classified given the building's primary residential use. Photographic evidence of the subject building depicts that there is an area surrounding this building that appears to be a lawn for the building. Thus, the Board finds that the portion of land underlying and the portion surrounding the subject building, which is mowed, rock covered and/or landscaped in order to be maintained as a typical residential yard, is not used entirely for agricultural purposes. This area is known as the homesite and should be assessed as such. Based on this record, the Property Tax Appeal Board finds the subject property has a 1.62-acre homesite.

In conclusion after having considered the entire record, the Board finds that no change in classification of the subject parcel and/or improvement is 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:

May 18, 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

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

APPELLANT

Christopher Reis, by attorney:
Christopher Scholz
Scholz, Loos, Palmer, Siebers & Duesterhaus LLP
625 Vermont Street
Quincy, IL 62301

COUNTY

Adams County Board of Review
Adams County Courthouse
507 Vermont Street
Quincy, IL 62301