



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

APPELLANT: Robert Burnside
DOCKET NO.: 18-00847.001-F-1
PARCEL NO.: 14-04-400-004

The parties of record before the Property Tax Appeal Board are Robert Burnside, 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:

F/Land:	\$1,569
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$83
TOTAL:	\$1,652

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an improved farmland parcel of 40 acres, which is fenced. The subject property is improved with a small outbuilding. The subject property is located in Rushville, Bainbridge Township, Schuyler County.

Robert Burnside appeared before the Property Tax Appeal Board claiming the productivity in the farmland assessment was incorrect.^{1 2} The appellant did not dispute the subject's small outbuilding's assessment. In support of this appeal, the appellant submitted his board of review complaint, definition of a farm page, maps, farmland valuation card and a soil inventory report. The appellant testified that he rents this fenced 40 acres for \$500 per year and it is used for cows and calves. The appellant testified that this property should be valued as woodland pasture. The appellant later recanted and stated that the property should be valued as wasteland because it does not have any productivity. The appellant testified that his assessment is wrong because the total 40 acres is being assessed as permanent pasture and based on the permanent pasture

¹ The appellant marked productivity under farmland in his appeal, but his argument was classification of the farmland from pasture to woodland pasture or wasteland.

² A consolidated hearing was held with Docket No. 18-00848.001-F-1. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

definition according to the Department of Revenue's PTAX-227 (Farm Property Assessment Complaint), permanent pasture includes any pastureland except woodland pasture.

In support of the classification issue, the appellant submitted a letter addressing the board of review, a 2018 assessment change notice, a 2018 Farm Property Assessment Complaint for Schuyler County, a soil inventory report for a different parcel that is not under appeal, several maps and a farmland valuation card depicting the 40 acres is being valued as permanent pasture.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$2,135 was disclosed. Representing the board of review was the Chief County Assessment Officer and Clerk of the Board of Review, Suzette Rice. In support of the subject's assessment the board of review submitted an aerial photo of the subject, a soil map of the subject property, a farmland valuation card and the 2018 certified farmland values. The Board of Review also submitted an addendum to their Notes on Appeal. In the addendum it was disclosed that a board of review member viewed the subject property and verified that the parcel was fenced, and it included a three-sided shed. The board of review also included a copy of section 35ILCS 200/10-125 of the Property Tax Code which explains the assessment level by type of farmland. Rice testified that the 40 acres is being assessed as permanent pasture.

After the hearing, Suzette Rice, CCAO and Clerk to the Board of Review, sent an email to the Administrative Law Judge correcting the farmland classification and assessment on parcel 14-04-400-004 with the new measurements and adjusted farmland assessment. The board of review reclassified 19.57 acres as other farmland for the woodland pasture and the remaining 20.43 acres was left as permanent pasture.

In written rebuttal, the appellant reiterated that the farmland is other farmland and not permanent pasture.

CONCLUSION

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence, testimony and maps in this record indicate the subject's 40 acres assessed as permanent pasture is incorrect. First, the Board finds that the appellant argued that the wooded acreage should be valued as wasteland or woodland pasture but did not submit any documentation that the wooded acreage is wasteland. The Board finds the appellant testified that the 40 acres is used to pasture cows and the maps submitted indicate that approximately 50% of the land is woodland pasture. The Board finds that the 2018 Illinois Department of Revenue's Publication 122 – Instructions for Farmland Assessments, page 1, the Definition of land use describes "**Permanent Pasture** includes any pastureland **except** woodland pasture and **Other Farmland** includes woodland pasture." In conclusion, the Board finds that approximately 50% of the 40 acres is wooded and should be re-classified as woodland pasture and not wasteland. Furthermore, the Board finds a reduction in the farmland assessment is appropriate based on woodland pasture. The Board finds the revised assessment of the subject property submitted by the board of review following the hearing is correct and a reduction 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: September 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

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APPELLANT

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COUNTY

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