



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

APPELLANT: Robert Burnside
DOCKET NO.: 18-00848.001-F-1
PARCEL NO.: 14-05-400-002

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 **no change** 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:	\$6,771
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$6,771

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant farmland parcel of 80 acres, that is comprised of 28.19 acres cropland and 51.81 acres other farmland. 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} 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. Burnside testified that part of the acreage is cropland. Burnside stated that the 51.81 acres should be classified as wasteland instead of other farmland because it does not produce any income and it does not have any productivity.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$6,771 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

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

² A consolidated hearing was held with Docket No. 18-00847.001-F-1. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

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 included a copy of section 10-125 of the Property Tax Code (35 ILCS 200/10-125) which explains the assessment level by type of farmland. Rice testified that the 80 acres is being assessed as cropland and other farmland.

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 finds that the 51.81 acres of trees should remain classified as other farmland and not reclassified as wasteland based on the lack of evidence to substantiate a change to wasteland. The evidence in this record disclosed the subject acreage at issue is more in the nature of woodland pasture than wasteland as the appellant contends. The Board finds the evidence, testimony and maps in this record indicate the subject's 80 acres assessed as cropland and other farmland is assessed correctly. In conclusion, the Board finds the Certified Values for the Assessment Year 2018 from the Illinois Department of Revenue were applied correctly based on the Property Tax Code and no reduction of the farmland assessment 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: 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

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

APPELLANT

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COUNTY

Schuyler County Board of Review
Schuyler County Courthouse
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Rushville, IL 62681