



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

APPELLANT: Daniel Glynn Jr.
DOCKET NO.: 18-01092.001-F-1 through 18-01092.004-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Glynn Jr., 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:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
18-01092.001-F-1	14-29-200-007	2,496	0	0	0	\$2,496
18-01092.002-F-1	14-20-400-006	1,123	0	0	0	\$1,123
18-01092.003-F-1	14-28-100-011	1,542	0	0	0	\$1,542
18-01092.004-F-1	14-21-300-004	447	0	0	0	\$447

Subject only to the State multiplier as applicable.

ANALYSIS

On September 15, 2020 the Property Tax Appeal Board rendered a decision finding the subject property's 106.53 acres is eligible for a farmland classification in accordance with relevant provisions of the Property Tax Code. The Schuyler County Board of Review was ordered to compute a farmland assessment and certify said assessment to the Property Tax Appeal Board. The revised assessment was received on October 30, 2020.

After reviewing the board of review's revised farmland assessment, the Property Tax Appeal Board finds that it is proper.

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:

December 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
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Glynn Jr.
1140 Pleasant Lane
Glenview , IL 60025

COUNTY

Schuyler County Board of Review
Schuyler County Courthouse
102 S Congress Street
Rushville, IL 62681



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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:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
18-01092.001-F-1	14-29-200-007	TBD	0	0	0	\$TBD
18-01092.002-F-1	14-20-400-006	TBD	0	0	0	\$TBD
18-01092.003-F-1	14-28-100-011	TBD	0	0	0	\$TBD
18-01092.004-F-1	14-21-300-004	TBD	0	0	0	\$TBD

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is comprised of four parcels (PINS) containing 106.53 acres. The subject has two conservation stewardship parcels PINS [14-29-200-007 (58.44 acres) and 14-20-400-006 (9.41 acres)] containing a total of 67.85 acres and two conservation rights public benefit parcels PINS [14-28-100-011 (29.86 acres) and 14-21-300-004 (8.82 acres)] containing a total of 38.68 acres. The subject property is located in rural Bainbridge Township, Schuyler County.

The appellant contends the Schuyler County Board of Review erred, as a matter of law, in the interpretation of applicable statutes or of their own authority to add qualifications, which are not provided by statute in the classification and assessment of farmland of approximately 107 acres as the basis of the appeal. The subject property has no buildings and has tillable ground and land permanently enrolled in the conservation reserve enhancement program (CREP). In support of the farmland contention, the appellant submitted a letter, maps, farm definition, page 10 from Illinois Department of Revenue Publication 135 and letters from the one of the prior owners (F. Eugene Strode) and current farmer (Tristan Dupoy) stating that the land was in crops and harvested from 2014 through 2017.

The appellant submitted copies of the 2018 board of review decisions disclosing the subject's total assessment of \$14,512. The total assessment for PIN 14-29-200-007 is \$7,375; PIN 14-20-400-006 is \$1,576; PIN 14-28-100-011 is \$4,293 and PIN 14-21-300-004 is \$1,268.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant raised a contention of law regarding the classification of the subject's land. Unless otherwise provided by law or stated in an agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (See 5 ILCS 100/10-15). The rules of the Property Tax Appeal Board are silent with respect to the standard of proof when a contention of law is raised, therefore, the standard of proof in this appeal shall be the preponderance of the evidence. The Board finds the appellant met this burden of proof.

The appellant contends the subject property should be receiving a farmland assessment due to the cropland and CREP.

Section 1-60 of the Property Tax Code provides in part:

Farm. When used in connection with valuing land and buildings for an agricultural use, 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. 35 ILCS 200/1-60.

The Board finds that the appellants CREP acreage is eligible for a farmland assessment based on the Illinois Department of Revenue Publication 135 wherein at page 10 it states:

Land enrolled in Conservation Programs Land enrolled in certain conservation programs may qualify for preferential assessment depending upon the program in which the property is enrolled.

Land in Conservation Reserve Enhancement Program (CREP) Land in the CREP is eligible for a farmland assessment provided it has been in the CREP or another qualified farm use for the previous two years and is not a part of a primarily residential parcel. Land in CREP is assessed the same as CRP.

Land in Conservation Reserve Program (CRP) Land in the CRP is eligible for a farmland assessment provided it has been in the CRP or another qualified farm use for the previous two years and is not a part of a primarily residential parcel. Land enrolled

into the CRP can be planted in grasses or trees. If grass is planted, this land will be classified as cropland (according to the Bureau of Census' cropland definition). If trees are planted, then the cropland assessment should apply until tree maturity prevents the land from being cropped again without first having to undergo significant improvements (e.g., clearing). At this point, the "other farmland" assessment should apply.

The Board finds the appellant provided evidence that the subject property was being used as a farm as defined in the Property Tax Code. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code 1910.40(a) & 1910.69(a). Based on this record the Property Tax Appeal Board finds the subject property should receive a farmland classification and assessment. In accordance with this finding, the Property Tax Appeal Board orders the Schuyler County Board of Review to calculate a farmland assessment for the subject property and submit that certified assessment to the Property Tax Appeal Board within **21 days** of the date of this decision.

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.



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Date: September 15, 2020



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