



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

APPELLANT: Richard & Brenda Humphrey
DOCKET NO.: 18-03761.001-F-1
PARCEL NO.: 18-08-14-200-010

The parties of record before the Property Tax Appeal Board are Richard & Brenda Humphrey, the appellants, and the Lee County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** and **A Reduction**¹ in the assessment of the property as established by the Lee County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$234
Homesite:	\$4,538
Residence:	\$58,344
Outbuildings:	\$2,559
TOTAL:	\$65,675

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lee 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.

Preliminary Matters

Prior to hearing, the Administrative Law Judge (ALJ) ordered production of the farm outbuilding property record cards for the subject and the comparables presented by both parties. At hearing, these six Farm Building Listing cards were marked consecutively as Hearing Exhibit 1 through 6 for reference, beginning with the subject, the appellants' three comparables and concluding with board of review farm comparables #2 and #4.

Appellants' Motion to Strike

As part of the appellants' written rebuttal, the appellants requested that the board of review evidence be stricken alleging it was not timely filed. The appellants contend that on October 10,

¹ A reduction is issued as described herein for the Farm Buildings or Outbuildings only.

2019, a 90-day extension was issued, but the evidence was received on January 13, 2020, making the filing untimely.

The Property Tax Appeal Board finds that by letter dated October 10, 2019, the Lee County Board of Review was granted until January 8, 2020 to submit its evidence or a written request for an extension of time do to so. As depicted on the Board of Review – Notes on Appeal submission was stamped by agency staff as “postmarked” on January 7, 2020 and “received” in the Springfield office on January 13, 2020. Furthermore, records of the Property Tax Appeal Board include a record of the mailing envelope with the postmark. Pursuant to the Board’s procedural rules, evidence sent to the Property Tax Appeal Board by United States Mail is considered filed as of the postmark date. (86 Ill.Admin.Code §1910.25(b)(1)). Therefore, the appellants’ motion to strike the board of review evidence as having been untimely filed is denied.

Board of Review’s Motion to Strike

At the commencement of hearing, the Lee County Board of Review moved to strike sections 2 through 5 of the appellants’ written rebuttal asserting these provisions of the rebuttal were an effort to submit new evidence “disguised as rebuttal” in violation of the Board’s procedural rule section 1910.66(c) (86 Ill.Admin.Code §1910.66(c)).

The Property Tax Appeal Board has examined the appellants’ three-page rebuttal brief, focusing on sections 2 through 5. The Board hereby **strikes** the following assertion in section 3 as being “new evidence submitted in the guise of rebuttal evidence”:

Subject’s property has 3 structures of no use to the farm and are in disrepair. There is a smaller machine shed structure used for lawn and garden equipment storage and a portable livestock building purchased around 2013 for \$3750 plus delivery of \$2.50 per loaded mile.

The motion to strike is denied as to the remaining portions of sections 2 through 5. In particular, the appellants’ photographs of the interior and exterior of the subject dwelling are in direct response to refute the board of review characterization of the subject dwelling condition as “excellent.” Furthermore, the appellants’ reference Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) for the proposition that siding, roof and window replacement is mere maintenance, which the appellants argue should not increase the assessed value of the dwelling, is likewise a response to the board of review evidence. Furthermore, citing a provision of the Property Tax Code is also acceptable rebuttal and a request to strike the same is denied.

The motion to strike is **granted** as to the appellants’ comparison and contrasting of the subject and comparables’ changing assessments in various tax years with presentations of property record cards in Exhibit C1 – C4 as this data is not appropriate rebuttal evidence as it is not responsive to evidence provided by the board of review.

Findings of Fact

The subject parcel of 2.6-acres is improved, in part, with a two-story single-family dwelling of frame construction with 3,328 square feet of living area. Features of the home include a partial unfinished basement, and central air conditioning. The dwelling was constructed in 1926. An attached two-car garage was constructed in 1996, at which time a 1,440 square foot addition to the home was constructed. The property has a 1.23-acre (53,579 square foot) homesite and 1.4-acres of farmland. There are eight farm-related structures itemized by the assessing officials. The subject property is located in Dixon, South Dixon Township, Lee County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as basis of this appeal, challenging the assessments of the homesite, the residence and the eight farm outbuildings. In support of the inequity contention, the appellants submitted information on three farm-improved comparables in the Section VI grid analysis of the Farm Appeal petition. As part of the board of review Exhibit F, the appellants' three comparables were reiterated with additional details. Based on the evidence of record, the appellants' comparables are located from 1 to 4.5 miles from the subject and are located in either Amboy or Dixon.

1. Homesite

The comparables have homesites of 18,731, 182,516 and 31,363 square feet of land area, respectively. The homesite land assessments of these comparables are \$2,255, \$13,070 and \$3,146 or \$0.12, \$0.07 and \$0.10 per square foot of homesite land area, respectively. The subject homesite of 53,579 square feet has a homesite land assessment of \$4,538 or \$0.08 per square foot of homesite land area. Based on the foregoing evidence, the appellants requested a reduced homesite assessment of \$3,531 or \$0.07 per square foot of homesite land area.

At the beginning of the hearing and in light of the foregoing evidence on equity, Mr. Humphrey withdrew the appeal as to the homesite assessment inequity argument.

2. Dwelling

At hearing, Mr. Humphrey stated he sought to present the best available comparables in his rural community to his home, recognizing the difficulty in finding suitable comparables. He contends, however, that these three homes are representative. Next, Mr. Humphrey testified regarding his analysis of property record cards beginning in 1996 when the addition to the subject dwelling was fully assessed and compared the subject's assessment to the assessments of his three comparable homes (in part, data set forth in Rebuttal Exhibits C1-C4).² The appellant argued

² The appellants are attempting, in part, to demonstrate the subject's assessment was inequitable because of the increases in its assessment as compared to other properties. The Board finds this type of analysis is not an accurate measurement nor a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. Furthermore, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and

that while the subject and comparables have each had increasing assessments on their homes, the comparables have not had the same level of increases as the subject has had, even though the subject has not been further improved or remodeled. As noted previously, the Board finds, in part, this material and argument made by the appellants to be new data purporting to be related to the lack of assessment equity argument. However, this comparison and contrasting of the subject's assessment with the comparable properties in terms of "rate of increase" was not presented by the appellants in the original appeal submission and cannot now be presented as rebuttal evidence nor at hearing, as it is new evidence.

The appellants' comparables are improved with two-story dwellings of frame or vinyl siding exterior construction. The homes were built in 1861, 1901 and 1886, respectively, with reported weighted ages of 1874, 1901 and 1886, respectively. The subject was built in 1926 with a 1,440 square foot addition and garage constructed in 1996. The subject has a reported weighted age of 1956 and is deemed by the assessing officials to be in excellent condition. The comparables are deemed to be in either good or average condition by the assessing officials. The comparable homes range in size from 2,952 to 3,628 square feet of living area. Each comparable has a basement and two comparables each have a garage. The comparables have improvement assessments ranging from \$32,877 to \$38,820 or from \$10.00 to \$12.33 per square foot of living area. The subject has an improvement assessment of \$58,344 or \$17.53 per square foot of living area.

Mr. Humphrey testified that while the subject dwelling was improved with new siding and windows, the addition that was built was in 1996. The appellants further contend that mere repairs and maintenance of the dwelling should not change its value.

Based on this evidence, the appellants requested a reduced improvement assessment for the subject dwelling of \$36,650 or \$11.01 per square foot of living area.

are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

3. Farm buildings

As depicted in Hearing Exhibit 1,³ the Farm Building Listing for the subject, the eight farm-related outbuilding improvements which the appellants contend have been inequitably assessed are summarized as follows:

<i>Net Condition %</i>	<i>Description</i>	<i>Age</i>	<i>Size/Bushel</i>	<i>Full Value</i>
Unsound	Pump houses	1931	48	20
Good	(#4) Shed Concrete floor	1941 remodel 2012	1,440	5,000
Fair	Shed Concrete floor	1931	216	295
Fair	Shed Concrete floor	1936	540	160
Unsound	Wood crib	1931	896	300
Fair	Pump houses	1941	49	90
18% deprec	(#10) Pole frame Dirt floor	2007	1,088	11,152
16% deprec	(#11) open sided pole bldg.	2008	456	4,972 ⁴

The subject's total eight "full values" or 'market values' add up to \$21,989, which are then assessed at one-third of market value resulting in the subject's combined 2018 outbuilding assessment of \$7,330. (35 ILCS 200/10-140)

From Hearing Exhibit 1, Mr. Humphrey testified that Item #4, the 1941 shed, was not "remodeled" in 2012, but was merely painted and a new roof added, which he characterized as maintenance. He further stated this was about the only maintenance that has been done to the farm buildings. Item #4 was characterized by Mr. Humphrey as a "garage" that is not used currently. He noted the buildings were present when the property was purchased. He further argued that there is no depreciation shown and there is "nothing" to warrant a \$5,000 value, particularly when considering the comparable farm buildings that the appellants have presented.

On cross-examination, Mr. Humphrey was questioned about the newer roof and two "newer" overhead doors on the shed identified as Item #4. Besides replacing the roof, the appellant testified that the doors were merely replacement ones for ones that had "blown off." In accordance with the Property Tax Code no additional square footage was added, all that was done was maintenance; the structure was not changed. On further questioning, Mr. Humphrey

³ Observing the notation on Hearing Exhibit 1, if "Bldg #11 is [only one] used in the farming operation; . . . all other Bldg values should be reallocated to the residential portion of property assessment." The Board questions the validity of this assertion. The reallocation of farm buildings, which do not contribute to the farming operation on the subject property, to an improvement assessment subject to equalization, would seem to be improper. The character of the farm building has not changed, only its usefulness to the farming operation which may validate a *de minimus* farm building value.

⁴ Inequity argument withdrawn at hearing by Mr. Humphrey as to this building (see *infra*).

acknowledged that besides the roof, the building was painted and the doors were replaced to ones that were “air-tight.” Mr. Humphrey did not acknowledge whether those doors were now metal.

Item #10, a pole frame building, was not built in 2007 according to Mr. Humphrey, but was moved to this parcel by the appellant in 2007. He did this rather than tear it down and carry away the rubble. Item #10 was constructed in the 1940’s yet the depreciation depicted is only 18%, resulting in a stated full value of \$11,152 which the appellants contend is excessive. Humphrey further testified he stores lawn mowers, a rototiller and yard equipment in the building but it is not of any use or value contributing to the farm.

Item #11 is the “portable” building on the parcel present for the cattle; Mr. Humphrey stated he would “stipulate to that one.” The ALJ confirmed in the hearing that the appellants no longer contest the assessment of Item #11.

In support of the inequity argument concerning farm outbuildings, the appellants rely on three comparables. Comparable #1 has a total farm outbuilding assessment of \$8,154 which consists of eight structures with a full value total of \$24,462 set forth on the Farm Building Listing for this parcel, Hearing Exhibit 2:

<i>Net Condition %</i>	<i>Description</i>	<i>Age</i>	<i>Size/Bushel</i>	<i>Full Value</i>
Fair	Unused grain bin	1951	14w x 10h	500
Average	Quonset B	1951	1,800	3,600
Fair	Pole building Dirt floor	1977	3,240	4,860
Good	Barns	1949	3,100	1,500
Good	Wood crib	1958	1,392	1,500
90% deprec	Grain bin	1980	12,575	2,349
90% deprec	Grain bin	1980	18,501	3,237
20.4% deprec	Pole frame bldg. Dirt floor	1980	3,000	6,916

Appellants’ comparable #2, despite having farm buildings as asserted by the appellants, for tax year 2018 had no farm outbuilding assessment. (See Hearing Exhibit 3 – board of review acknowledged omitted property as of tax year 2019). The appellants argued, as depicted in Hearing Exhibit 3, the Farm Building Listing of appellants’ comparable #2, was updated in June 2019 where six different farm-related structures were assessed with a notation on the document, “buildings previously omitted – added 2019.”

Comparable #3 has a total outbuilding assessment of \$370 according to the parties (Sec. VI grid analysis and BOR Exhibit F). For this parcel Hearing Exhibit 4, which was “updated 6/2/2020,” sets forth two farm buildings:

<i>Net Condition %</i>	<i>Description</i>	<i>Age</i>	<i>Size/Bushel</i>	<i>Full Value</i>
Unsound	Misc shed Dirt floor	1936	252	300
Fair	Unused grain bin	1960	16w x 20 h	500

Mathematically, the reported full value of \$800 for this parcel would reflect an assessment of \$267, which is not reflective of the 2018 tax year assessment of these outbuildings of \$370. Neither party addressed this inconsistency.

In closing, Mr. Humphrey questioned whether there comes a time when unrepaired farm buildings that are of no use or value to the farming operation get no value when they really should be torn down?

As to how the appellants concluded the assessment of the outbuildings should be reduced, Mr. Humphrey testified “most” of the farm buildings are in “disrepair” and were used for farming at one time but are no longer used for any farming activities. The appellants did not specify which structures, if any, were not properly assessable as part of the farming operation and/or were not being used in the farming operation, besides the one reference above to Item #4 which is used for storage. Nevertheless, the appellants contend the subject outbuildings should have a reduced total assessment of \$3,500.

Board of Review's response to the appeal

The board of review submitted its "Board of Review – Notes on Appeal" disclosing the total assessment for the subject of \$70,446. The assessment of the farmland is \$234, the homesite has a \$4,538 assessment, the residence is assessed at \$58,344 or \$17.53 per square foot of living area, and the farm outbuildings have a total assessment of \$7,330. Supervisor of Assessments Jennifer Boyd noted that 2016 was the start of the general assessment cycle in South Dixon Township, and likely positive equalization factors would have been applied for tax years 2017 and 2018 to the residence and homesite assessments. (See 35 ILCS 200/10-135 – farmland is not subject to equalization).

In response to the appellants' criticism that the four board of review comparables are not all classified like the subject as “improved farmland” and instead reflect both “improved farmland” and “improved residential” properties, Boyd testified these properties are similar competing rural properties like the subject. Furthermore, the properties were utilized in response to the appeal, as the board of review did not understand the appellants to have specifically challenged the farm outbuilding assessment on equity grounds as well.

1. Dwelling

The subject dwelling was originally constructed in 1926 with 1,888 square feet of living area. In 1996, a two-story addition was built of 1,440 square feet along with an attached 672 square foot garage. After the addition, which included siding, roofing and replacement of “most” of the windows on the house, the dwelling has 3,328 square feet of living area. Boyd testified the subject's “excellent” overall condition rating is a judgment call based on the overall effective age when comparing the subject to other homes built in 1926. The subject has a weighted age of 1956 in light of the addition. The condition rating also reflects the new addition accounting for 43% of the entire dwelling as newer than the comparables presented.

In support of the subject's assessment, the board of review provided Exhibit E containing four suggested comparable properties, described as being in “competing neighborhoods.” Each

comparable is improved with a two-story dwelling of frame or vinyl siding exterior construction, which have newer additions since original construction. The homes were built from 1901 to 1938, with reported effective ages ranging from 2001 to 2013, and comparable #3 having two effective ages of 2008 and 2013. Furthermore, the evidence indicates that these homes have weighted ages (including newer additions) ranging from 1945 to 1986. The dwellings range in size from 2,752 to 3,064 square feet of living area. Each dwelling has a basement and a garage ranging in size from 702 to 896 square feet of building area. Three dwellings each have central air conditioning. The comparables have improvement assessments ranging from \$47,713 to \$66,994 or from \$16.64 to \$21.86 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

On cross-examination, Boyd was asked if she knew whether a building permit had been obtained for the remodeling/addition(s) to the dwelling in board of review comparable #4. The witness did not know if building permit(s) were obtained indicating the value of work to be performed. In the course of questioning, Mr. Humphrey noted that the renovation/addition to his home was performed some 17 years prior to the last renovation of this property.

As to board of review comparable #2, Boyd agreed that the weighted age of this dwelling of 1986 is approximately 30 years newer than the weighted age of 1956 assigned to the subject dwelling.

Boyd was asked about the accuracy of dates of construction of dwellings in the jurisdiction. Boyd testified that the assessment office began in 1961 and for properties for which building permits were obtained, the dates are "pretty dead on." As for older homes, Boyd was not sure how the dates of construction were determined.

2. Farm buildings

The ALJ asked Supervisor of Assessments, Jennifer Boyd, how farm outbuildings are assessed in the jurisdiction. She testified that farm buildings are assessed according to their use and their market value and then equitably assessed to other like-kind buildings. She further stated to ascertain value, the assessing officials utilize the Marshall & Swift cost manual and then adjust those figures for the market.

Addressing the appellants' farm building evidence as to comparable #1, Boyd testified that this property's farm structures differ from those of the appellants. The comparable has a higher overall farm outbuilding assessment and structures built from 1949 to 1980 as compared to several of the subject parcel's farm buildings which are newer from 2007 and 2012.

As to the appellants' comparable #2, Boyd acknowledged that for tax year 2018, this property had no outbuilding assessment as the farm structures were previously omitted. However, as depicted by Hearing Exhibit 3, the farm structures were added in tax year 2019, as follows:

<i>Net Condition %</i>	<i>Description</i>	<i>Age</i>	<i>Size/Bushel</i>	<i>Full Value</i>
Good	Pump houses	1921	112	500
0%	Barns	1926	0	1,500
0%	Misc shed Concrete floor	1931	0	1,000
Average	Wood crib	1921	1,568	1,000
0%	Misc shed Concrete floor	1936	0	600
0%	Misc shed Wood floor	1921	0	300

As of tax year 2019, appellants' comparable #2 outbuildings had a total full value of \$4,200 for an assessment of \$1,400. Boyd compared and contrasted the pump house in "good" condition with an age of 1921 and a full value of \$500 to the subject's "unsound" pump houses from 1931 with a full value of \$20. Boyd likewise compared and contrasted the misc sheds of comparable #2 as now assessed with a subject misc shed with a lower full value. This comparable has no other newer buildings like the subject's items #10 and #11 with construction dates of 2007 and 2008.

Appellants' comparable #3 was assessed in 2018 with two farm structures depicted on Hearing Exhibit 4. However, Boyd testified that the assessing officials have "since become aware" of an error as to the recorded "unsound misc shed" built in 1936. The county has learned this shed was replaced with a new building in approximately 2009, which assessment was picked up in 2022 with a full value of approximately \$13,880. Nevertheless, despite the total assessment shown on Hearing Exhibit 4, both parties reported a 2018 farm outbuilding assessment for this property of \$370 (see Appellants' Sec. VI grid and board of review Exhibit F).

The board of review submitted two comparables in support of the subject's farm outbuilding assessment on an equity basis. First, board of review comparable #2 based on Farm Building Listing, Hearing Exhibit 5, details the farm-related improvements:

<i>Net Condition %</i>	<i>Description</i>	<i>Age</i>	<i>Size/Bushel</i>	<i>Full Value</i>
0%	Cattle Shed	0	54w x 45 lgth.	2,500
60%	Grain bin	2006	10,010	11,746
10%	Grain bin	1973	1,665	799
0%	Wd frm M shed Concrete floor	1960	82w x 24 lgth.	60
44%	Pole frame Dirt floor	1990	7,500	31,185

Second, board of review comparable #4 based on Farm Building Listing, Hearing Exhibit 6, depicts a single farm-related building:

<i>Net Condition %</i>	<i>Description</i>	<i>Age</i>	<i>Size/Bushel</i>	<i>Full Value</i>
Excellent	Wood crib	1945	1,120	2,500

Based on the foregoing evidence and argument, the board of review contends that the appellants did not meet the necessary burden of proof on lack of assessment equity and the assessment of the subject farm buildings should be confirmed.

Appellants' Rebuttal

As to the board of review comparable evidence concerning the subject dwelling, Mr. Humphrey asserted that the assigned property classes of board of review comparables #1 and #3 are "improved residential." In contrast both the subject and the appellants' comparables are "improved farmland," making the board of review properties dissimilar to the subject. In addition, the board of review comparables are more distant from the subject; board of review comparable #1 is 8.5 miles from the subject. In summary, the appellants contend these properties submitted by the board of review should be given reduced weight as they are not the same type or quality of property. In addition, the appellants contend that the board of review comparable dwellings have all had substantial remodeling both interior and exterior.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal as to both the residence and the farm outbuildings. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

1. Dwelling

The parties submitted a total of seven suggested equity comparables with varying degrees of similarity to the subject dwelling to support their respective positions before the Property Tax Appeal Board. Neither party presented comparables that are identical to the subject in actual age, weighted age, dwelling size and/or features. Nevertheless, the Board has given reduced weight to board of review comparables #1, #3 and #4, which vary in dwelling size from the subject home by approximately 14% to 17% in living area square footage as compared to other comparable dwellings contained in the record which are more similar to the subject in dwelling size.

Thus the Board finds the best evidence of assessment equity with regard to the subject dwelling in the record to be the appellants' comparables along with board of review comparable #2, which require adjustments to the comparables in age, dwelling size, basement size, air conditioning feature and/or garage size to make them more equivalent to the subject dwelling. The subject has a superior weighted age when compared to the weighted age of the appellants' comparables which lack more recent updates/renovations. In contrast, board of review comparable #2 has a 30 year newer weighted age than the subject due to updates/renovations that occurred in 2003. These comparables range in living area square footage from 2,952 to 3,628 square feet and therefore bracket the subject in dwelling size of 3,328 square feet. Each comparable has a

basement which is a feature of the subject. Three of the four best comparables have a garage although adjustments are necessary for varying sizes. These four comparables have improvement assessments ranging from \$32,877 to \$66,994 or from \$10.00 to \$21.86 per square foot of living area. The subject's improvement assessment of \$58,344 or \$17.53 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Giving due consideration to the subject's 1996 renovations/updates in contrast with the comparables and their updates and/or lack of such updates, the appellants have not established lack of assessment equity as to the dwelling with clear and convincing evidence as required.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's residential improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

2. *Farm Buildings*

In accordance with the Property Tax Code, in the definition of "farm," the statute provides, in pertinent 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.**" (35 ILCS 200/1-60) [emphasis added].

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

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). See also guidelines provided by the Illinois Department of Revenue, *Publication 122, Instructions for Farmland Assessments*, January 2018, at pages 36 and 37, addressing the assessment and valuation of farm buildings based upon their contribution to the productivity of the farm.

The appellants contend lack of assessment equity concerning farm outbuildings. The parties submitted a total of five equity comparables with farm building assessments. The Property Tax

Appeal Board ordered the production of the applicable Farm Building Listing detailing the farm buildings on the respective parcels presented by the parties (Hearing Exhibits 1 through 6).

The Property Tax Appeal Board has thoroughly examined the record evidence and considered the testimony presented on this issue along with the testimony of how farm buildings are assessed within the jurisdiction. Given the statutory requirement that a farm building shall contribute to the operation of the farm based on their current use, as an initial issue, neither party presented substantive evidence related to how the subject structures are used in the farming operation and/or thus how the building(s) contributes to the farming operation. Mr. Humphrey made most conclusory assertions that the buildings are not used and only specifically described the current use of Item #4. Likewise, the board of review did not present evidence as to the assessment of these farm buildings, what data was gathered to determine their contribution to the farming operation and/or what the current use of these structures is in order to be assessed.

The Board finds one “common” type of structure that is assessed not only for the subject but also for several comparables. The “wood crib” is an example that assists in illustrating the difficulty in performing an equity analysis for farm buildings that contribute to the farming operation. Furthermore, although not specifically challenged by the appellants, an examination of the record as to the “wood crib” is useful. The subject and appellants’ comparable #2 along with board of review comparable #4, each have one or more wood crib(s). The appellants’ evidence depicts cribs built in 1921 and 1958 deemed to be in average and good condition, respectively, with full values of \$1,000 and \$1,500, respectively. Board of review comparable #4 has a 1945 crib described in excellent condition with a full value of \$2,500. The subject property has a 1931 wood crib described as being unsound with a \$300 full value.

As shown above in this single example, the Board finds based an analysis of like-kind farm structure of a wood crib, the appellants failed to establish lack of assessment equity. The subject wood crib has the lowest assigned full value, has the poorest assigned condition, but is not the oldest wood crib in the record. However, recognizing how the assessing officials utilize a combination of the cost approach, applicable depreciation and condition to arrive at a full value for the various farm structures in the jurisdiction, the Board can utilize this information to make a further analysis of the entire record to consider the two specific farm buildings that the appellants addressed, namely, Items #4 and #10.

The subject’s miscellaneous shed, Item #4 on Hearing Exhibit 1, has unrefuted testimony which contradicts the record of the assessing officials. Contrary to Hearing Exhibit 1, this structure was not “remodeled in 2012” but was actually built in 1941. Furthermore, to the extent that the appellants performed painting, replaced a roof and replaced doors with new air-tight doors, the work, as argued by the appellants, is found by the Board to be primarily maintenance. Unfortunately, neither party provided photographs of this structure in the “before” and “after” condition which would clearly help to establish the facts. Moreover, Mr. Humphrey was somewhat evasive in answering questions on cross examination about the 2012 work on Item #4 which detracts from the Board’s willingness to thoroughly accept his mere maintenance argument.

In this regard, the appellants referenced Section 10-20 of the Property Tax Code in both rebuttal and at the hearing. The applicability of this statutory provision to the “maintenance” of a farm outbuilding is not specified. Section 10-20 states:

Repairs and maintenance of residential property. Maintenance and repairs to residential property owned and used exclusively for a residential purpose shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

35 ILCS 200/10-20 [*emphasis added*]. As to Item #4, Mr. Humphrey never specifically addressed the material used for the original doors (wood versus metal) nor did he acknowledge whether the new doors were metal, as stated in the cross-examination question propounded by Ms. Boyd. While the Board finds Mr. Humphrey’s apparent efforts to obfuscate the maintenance that was performed on Item #4, the Board can also not ignore the written record that the assessing officials for assessment purposes have treated this 1941 farm building containing 1,440 square feet of building area as having been “remodeled” in 2012 and deemed the same to be in “good” condition, resulting in a full value of \$5,000 or \$3.47 per square foot of building area.

Upon analysis of the Farm Building Listing records, the Board finds the best “misc shed” comparables are found in appellants’ comparable #2 and #3, where a total of four “misc shed” structures are itemized. These structures were constructed from 1921 to 1936, such that the subject Item #4 is roughly five years newer than these “misc shed” equity comparables in the record. The comparable “misc shed” buildings appear to range in size from approximately 120 to 880 square feet of building area, although data is inconsistently provided in the documentation.⁵ Nevertheless, these four “misc shed” structures set forth in the comparables have full values of either \$300 or \$600 or from approximately \$0.68 to \$2.50 per square foot of building area. On this limited record with the unrefuted evidence that Item #4 was not “remodeled” in 2012, the Board finds this structure has been inequitably assessed. The Board finds a reduction to a full value of \$840 is warranted given the age of 1941, building size and questionable improved quality of (perhaps metal) doors installed in 2012.

The appellants also challenged the assessment of Item #10, the 1,088 square foot pole frame building. Like the previous analysis, the assessing officials have a recorded age of 2007 for Item

⁵ The Hearing Exhibits include columns for dimensions and also a column for square foot area. Item #4 has both dimensions and square foot area data. Hearing Exhibit 3 has only dimension data whereas Hearing Exhibit 4 has both dimension and square foot area data.

#10. The Board finds the unrefuted testimony was that Item #10 was built in the 1940s and moved to this parcel from another parcel. Furthermore, as depicted on Hearing Exhibit 1, Item #10 has a reported unit cost of \$12.50 per square foot for a replacement cost new of \$13,600. The assessing officials then applied 16% depreciation resulting in a full value for this structure of \$11,152 or \$10.25 per square foot of building area.

For purposes of the inequity argument raised by the appellant, the contains appellants' comparables #1 and #3, Hearing Exhibits 2 and 4, respectively, depicting pole buildings built in 1977 and 1990 with building sizes of 3,240 and 7,500 square feet of building area, respectively. These comparables depict full values of \$4,860 and \$31,185 or \$1.50 and \$4.16 per square foot of building area, respectively. The subject Item #10 has a depreciated full value of \$10.25 per square foot of building area which is greater than either of the comparables in this record despite that the subject is significantly older than either of these comparables. The Board finds based on the entirety of the record that Item #10 was overvalued in developing its assessment due to the age determination of 2007 which the appellant refuted in testimony and the board of review did not counter with any evidence to support the reported building age. The evidence in this record depicts two newer pole buildings than Item #10. With this limited record, the Board finds Item #10 has been inequitably assessed. The Board finds that Item #10 should have a full value of \$1,000.

With the adjustments set forth to two of the farm structures on the subject parcel, the Board finds the new total full value of the farm buildings for the subject is \$7,677, reduced from \$21,989. Once the revised full value is converted to one-third, the Board finds that the subject outbuilding assessment reduction to \$2,559 is warranted based on equity 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: _____

October 15, 2024



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

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