



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

APPELLANT: Thomas Hemann
DOCKET NO.: 19-01318.001-F-1
PARCEL NO.: 07-07-01-100-007

The parties of record before the Property Tax Appeal Board are Thomas Hemann, the appellant, and the Livingston 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 **Livingston** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$0
Homesite:	\$20,951
Residence:	\$29,734
Outbuildings:	\$0
TOTAL:	\$50,685

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Livingston County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a single parcel containing 24.65-acres of land that is located in Streator, Long Point Township, Livingston County. Improvements on the property include a dwelling and a two-car garage that are not at issue in this appeal. The assessing officials have the property assessed in the following manner: 2.85-acres homesite and approximately 22-acres of non-agriculture (i.e., non-farmland) timberland to a total land assessment of \$20,951. The improvements have a total assessment of \$29,734.

The appellant based the instant appeal on an issue of classification. The appellant explained in part that but for the dwelling, outbuildings and a small homesite area associated with the dwelling, the entire subject parcel had been assessed as farmland. As part of the appeal petition,

the appellant reported he was contesting the change of classification from farmland to homesite of the entire subject parcel. The appellant contends that he has maintained a 2.85-acre homesite and the remaining acreage has "been worked with a goal of timber production."¹ In support of this contention, the appellant provided an aerial photograph, a soil survey, a crop history and five ground-level photographs variously identified as: 20-25 year old walnut trees; white pine trees trimmed to 16' logs; access path through 20 year old oaks; and 10-15 year old walnuts.

The appellant requested a return to the assessment of the subject property as reflected prior to a 2019 revaluation of the property and as a result, the appellant requested a farmland assessment of \$2,000 and a homesite assessment of \$8,500 which along with the existing improvement assessment of \$29,734 would result in a total assessment of \$40,234.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject parcel's total assessment of \$50,685 was disclosed. The subject's 2019 assessment reflects a homesite (or non-farmland) assessment of \$20,951 and a house/garage or residence assessment of \$29,734.

In support of the subject's total assessment, the board of review submitted a memorandum outlining the facts prepared by Shelly L. Renken, Clerk of the Board of Review. In the memorandum, the board of review reported that 2019 was the quadrennial reassessment year at which time to the subject parcel was revalued and the property class was changed from farm to non-farm as no farming activity was detected.

At the appeal before the Livingston County Board of Review for tax year 2019, the appellant reportedly stated that there were no tillable acres (similarly in the Farm Appeal petition to the Property Tax Appeal Board prepared by the appellant, the acreage is only described as either homesite or woodlands). Before the board of review, the appellant indicated that the property was not currently enrolled in any type of forestry plan. Despite these facts, the appellant summarily asserted that woodland should be assessed as farmland.

Next, the board of review cited to Section 1-60 of the Property Tax Code (35 ILCS 200/1-60), which defines farmland 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. . .

¹ The Board finds Section 10-150 of the Property Tax Code provides in part:

In counties with less than 3,000,000 inhabitants, any land being managed under a forestry management plan accepted by the Department of Natural Resources under the Illinois Forestry Development Act shall be considered as "other farmland" and shall be valued at 1/6 of its productivity index equalized assessed value as cropland. (35 ILCS 200/10-150).

The Board finds there is no evidence on this record of a forestry management plan for the subject parcel.

It was the assertion of the board of review that the subject property does not meet this definition and therefore is not entitled to a preferential farmland assessment. No portion of the subject property is farmed and there was not a forestry management plan in place for the parcel according to the board of review.

Finally, in the absence of any evidence from the appellant that the actual market value assigned to the property is in error, the board of review requests confirmation of the current assessment classifications of the subject property.

No rebuttal was filed by the appellant in this proceeding.

Conclusion of Law

The appellant appealed the land assessment of the subject parcel for tax year 2019 as a contention of law concerning the assessment classification(s) of the land seeking a portion to be assessed as farmland. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Property Tax Appeal Board finds the evidence in the record establishes that the subject property is not entitled to a farmland classification and assessment. The only issue before the Property Tax Appeal Board is the classification of the property as a "timberland."

The Board finds Section 10-110 of the Property Tax Code provides as follows:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the preceding two years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140... (35 ILCS 200/10-110)

Moreover, 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...
[Emphasis added.]

Here, the primary issue is whether the subject parcel is used primarily for agricultural purposes as required by Sections 10-110 and 1-60 of the Property Tax Code. The Board finds the appellant has not established that the subject parcel has been farmed within the definition of the Property Tax Code as set forth in Section 1-60. The appellant has not set forth any evidence of actual harvesting and/or timber production but rather a "goal of timber production." Such a goal by the appellant does not satisfy the farm definition of Section 1-60 of the Property Tax Code for the "growing and harvesting of crops." In Senachwine Club v. Putnam County Board of Review, 362 Ill. App. 3d 566 (3rd Dist. 2005), the court stated that a parcel of land may be classified as

farmland provided that those portions of the property so classified are used solely for agricultural purposes, even if the farm is part of a parcel that has other uses. *Citing Kankakee County Board of Review, 305 Ill. App. 3d 799 at 802 (3rd Dist. 1999).* The Board finds that in order to receive a preferential farmland assessment, the property at issue must meet this statutory definition of a "farm" as defined above in the Property Tax Code.

Additionally, to qualify for an agricultural assessment, the land must be farmed for at least two years preceding the date of assessment. (35 ILCS 200/10-110). The Board finds that there is no evidence presented by the appellant that he has intentionally grown, sold, timbered or harvested any trees on the subject parcel ever or within the two years preceding 2019. The photographs submitted by the appellant depict a random array of trees along a pathway and/or on the subject parcel.

Thus, in summary, the Board finds the appellant made no showing whatsoever to establish what cultivation of the trees was occurring to aid in their growth. Based on this record, the Board finds that there is no evidence of the planting of trees on the subject property within two years prior to the assessment date at issue and thus, the appellant failed to establish that any intensive, deliberate or ongoing farming activity was being performed on the subject parcel in relation to the growth of trees intended for any timber production.

A parcel of property may properly be classified as partially farmland, provided those portions of property so classified are used solely for the growing and harvesting of crops. *Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill. App. 3d 872, 875, 448 N.E.2d 3, 6 (3rd Dist. 1983).* The Board finds the evidence submitted by the appellant fails to establish that the subject parcel or any portion thereof is being used solely for the growing and harvesting of trees for timber production. Thus, the Board finds that the appellant's evidence failed to adequately establish the subject parcel or any portion thereof is appropriate for a farmland classification under the Property Tax Code.

The Property Tax Appeal Board further finds that woodland parcels can be considered as farm if one of the following applies: (1) the parcel is under the same ownership as the other parcels that make up a farm, or (2) the parcel is enrolled in a forestry management plan accepted by the Illinois Department of Natural Resources. As noted previously in this decision, there is no evidence that the subject parcel is enrolled in a forestry management plan.

In conclusion, the Property Tax Appeal Board finds that the subject property is not entitled to a farmland classification and no change in the classification of the subject's 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: November 16, 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

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