



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

APPELLANT: Benson Farm Partnership
DOCKET NO.: 19-09224.001-F-1
PARCEL NO.: 07-11-200-001

The parties of record before the Property Tax Appeal Board are Benson Farm Partnership, the appellant, and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$48,467
Homesite:	\$2,791
Residence:	\$934
Outbuildings:	\$3,092
TOTAL:	\$55,284

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Grundy 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 parcel is partially assessed as farmland, homesite and a dwelling.¹ The challenge to the assessment concerns a machine shed, a farm-use outbuildings. The disputed structure is described as a 4,050 square foot post-frame pole barn lacking insulation with a dirt floor. The pole building was originally built in 1979, containing 1,835 square feet, and had a 27' long expansion added in 1998 containing 1,215 square feet. Outbuildings also include a grain bin built in 1957, which assessment is not in dispute. The property is located in Verona, Vienna Township, Grundy County.

The appellant contends overvaluation as the basis of the appeal concerning the machine shed; the appellant did not dispute the subject's homesite, farmland, dwelling and/or grain bin assessments.

¹ The appellant did not challenge the subject's farmland, homesite or dwelling assessments.

In support of the outbuilding overvaluation argument, the appellant submitted a two-page brief and supporting documentation.

As part of the submission, the appellant reports the subject's total outbuilding assessment of \$13,777 consists of three components: the portion of the machine shed (pole building) built in 1979 with an assessment of \$9,200; the 1998 addition to the pole building with an assessment of \$4,518; and a grain bin with a \$59 assessment, the latter of which is not being contested in this appeal. Based on the foregoing pole building combined assessment of \$13,718 the appellant contends the estimated market value established by the assessing officials of \$41,154 reflects about 75% of new construction, despite that the majority of the pole building is 40 years old.

In support of the appeal, the appellant provided color photographs of the pole building depicting the both the exterior and the interior; a cost worksheet; and an estimate for construction of a new building. The appellant contends the subject machine shed is in poor condition and is functionally obsolete as it is not suitable for modern farm equipment due to its low eave height, small doors, and overall small size. More specifically, the appellant reports the subject pole building has only 13 foot tall eaves, one door is 12 feet tall and 18 feet wide, and the other door is 14 feet tall and 21 feet wide, which still results in eaves that are insufficiently tall for large modern farm machinery.

In further support of the overvaluation argument, the appellant obtained construction costs for similarly sized post frame buildings from three companies: Clearly Buildings (\$12/sf), Wick Buildings (\$15/sf), and Menards (\$12/sf) – (\$5/sf materials plus \$7/sf labor). The appellant reports this cost range of \$12 to \$15 per square foot is for a fully erected with new warranty pole building reflecting a total cost between \$48,000 and \$60,750. The appellant further contends that this new construction would have higher eaves, taller and wider doors, improved door hardware, better quality construction, better paint and other improvements.

As part of the appellant's brief, the appellant estimated new construction cost for the subject based on \$13.50 per square foot, resulting in a replacement cost new of \$54,675. The appellant suggested an overly generous economic life of 45 years with an adjustment for poor condition and functional obsolescence, the appellant opined that the present market (contributory) value of the pole building is \$9,100. The appellant also presented a revised replacement cost new calculations by changing the economic life, condition adjustment and functional obsolescence adjustment.

Based on the foregoing evidence and argument, the appellant requested a reduced assessment for the subject pole building consisting of the 1979 portion at \$992 and the 1998 portion at 2,041. Combining the two portions of the pole building along with the undisputed grain bin would result in a revised outbuilding total assessment of \$3,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,969.

In response to the appeal, the board of review proposed reducing the subject's outbuilding assessment to \$3,080. The appellant was informed of this offer and rejected the same.

The board of review provided no evidence in support of its contention of the correct assessment of the subject pole building.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. The appellant does not dispute that the pole barn should be assessed to the extent that it contributes to the farming operation. The appellant has contested the value assigned to the pole barn by the assessing officials. Thus, the sole issue before the Property Tax Appeal Board is a determination of the correct assessment of the contributory value of the pole building (machine shed) to the subject farm property.

The Board finds Section 1-60 of the Property Tax Code states in relevant 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* (emphasis added). (35 ILCS 200/1-60)

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

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)

Where farm structures do not contribute to the productivity of the farm, then the buildings would add nothing to the value of the farm. O'Connor v. A&P Enterprises, 81 Ill.2d 260, 267-68(1980); see also Peacock v. Property Tax Appeal Board, 399 Ill.App.3d 1060, 1071-1073 (4th Dist. 2003). While the appellant summarily asserted that the pole building was functionally obsolete, neither party made an assertion that the building should not be assessed as having a contributory value to the farm operation.

The Property Tax Appeal Board further finds that the actual cost of construction may not necessarily reflect the contributory value of the subject building either, however, the appellant did not provide an alternative procedure or method to calculate the contributory value of the pole frame farm building. Thus, on this limited record, the Board finds the cost approach less depreciation to be an acceptable method of estimating value for assessment purposes. The Board finds the appellant met the burden of proof to challenge the assessment and a reduction in the subject's assessment of the pole building is warranted.

The Property Tax Appeal Board finds that the board of review failed to present any substantive evidence to support its position as to the proper valuation of the subject pole barn. In contrast, the appellant provided a cost approach analysis and three estimates for new construction on a square foot basis. The appellant argued that the pole barn should be valued at approximately

\$9,100 or \$2.25 per square foot of building area. The board of review has placed an assessment of \$13,718 on the pole barn which reflects a market value of \$41,158 or \$10.16 per square foot of building area.

The appellant provided evidence of the cost of construction new that was no more than \$15 per square foot of building area for the pole building. The Property Tax Appeal Board also recognizes that the actual cost of construction may not necessarily reflect the contributory value of the subject building. Based on the foregoing evidence and after thorough consideration of the data supplied by the appellant without any contradictory data from the board of review, the Property Tax Appeal Board finds that a reduction of the subject property's pole barn commensurate with the appellant's request 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: July 19, 2022



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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Grundy County Courthouse
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