



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

APPELLANT: Kinsch Village Florist, Inc.
DOCKET NO.: 19-44533.001-F-3 through 19-44533.002-F-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kinsch Village Florist, Inc., the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Hinsdale; the Cook County Board of Review by Cook County Assistant State's Attorney Oscar Garcia; and the intervenors: Palatine Public Library District, by attorney Mallory A. Milluzzi of Klein, Thorpe, & Jenkins, Ltd. in Chicago, and Palatine C.C.S.D. # 15, and Palatine Township H.S. # 211, by attorney Michael J. Hernandez of Franczek P.C. in Chicago.

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 **Cook** 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
19-44533.001-F-3	02-22-201-014-0000	108	0	0	0	\$108
19-44533.002-F-3	02-22-201-060-0000	1,003	54,450	74,908	9,947	\$ 140,308

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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 parties appeared before the Property Tax Appeal Board on October 16, 2024 for a hearing on the Webex platform pursuant to prior written notice dated August 29, 2024.¹

The subject property consists of two parcels of land (-014 and -060) totaling 237,924 square feet or 5.462 acres. Situated on one parcel are several improvements including: a 98-year-old, 23,560 square

¹ This appeal was consolidated with Docket No. 20-25961, which concerns the same property and parties, for the purposes of hearing.

foot greenhouse; a newer 10,000 square foot greenhouse; a commercial building attached to the older greenhouse used as a flower shop; a garage; metal and plastic movable greenhouses; and paved and gravel parking. The property is located in Palatine, Palatine Township, Cook County and, for the tax year in question, is fully classified a class 5, commercial property, under the Cook County Real Property Assessment Classification Ordinance.

Appellant' Evidence

The appellant contends the subject property should be classified as farmland as the basis of the appeal. In support of this contention, the appellant submitted a brief asserting the subject parcel -014 was classified as farmland for over 20 years prior and that parcel -060 was classified and assessed as a mixed use commercial and farm parcel for over 20 years with the flower shop and 21,780 square feet of land assessed at 25% and the remaining land and improvements assessed as farm. The appellant asserts there has been no change in the use of the farmland for 2019 and the change in classification was erroneous. In support of this, the appellant included an affidavit from Valerie Kinsch Way attesting that the subject property, along with three other parcels, have been operated as a nursery/farm under the name Kinsch Village Florist for the last 20 years. The affidavit attests that the three other parcels continue to be assessed as farmland. The appellant also included black and white photographs, property record printouts, stock invoices, an order history spreadsheet, assessor affidavit forms, and an affidavit from Kenneth Kinsch attesting the subject property has operated as a nursery/greenhouse for over 80 years and continued to be used as such through all of 2019. The affidavit further attests that the subject had no new plantings in 2020 and the remaining plantings and equipment were liquidated. On June 4, 2020, the affidavit states a contract was entered for the demolition of the improvements. The affiant attests the photographs were in evidence were taken in the fall 2019. The appellant also included the assessor website printouts for the three other parcels showing that they remain classified as 2-39, farmland, for the 2019 assessment year.

At hearing, the appellant called its first witness, Melissa Petty. Ms. Petty testified that she works as the Certificate of Error Manager for the Cook County Assessor. She testified that she is familiar with the attempted certificates of error that to be issued on the subject parcels for 2019 and 2020. Ms. Petty testified she became familiar with the subject's loss of farmland classification through a television news report and she, along with other in her office, reviewed the information on the subject. She testified the determination was that the classification for the subject should be farmland. She testified that the assessor's office proceeded to issue certificates of error for the 2019 and 2020 tax years. She confirmed that the land pricing for farmland was \$2,250 per acre in 2019 and that she applied that figure to the certificate of error. On cross examination, Ms. Petty testified that she processed the certificates of error in early 2023. She testified that a discussion of the sale of the subject was included as part of the process.

The appellant's next witness was Ken Kinsch. Mr. Kinsch testified that his family has owned the subject property since 1938 and that he has worked at the nursery full time since 1985. He testified that the nursery was in full operation in 2019 with no changes from any prior years. He testified that in 2020, after receiving the tax bill, they could not continue to operate the nursery and flower shop. Mr. Kinsch testified that the nursery operations were terminated in the beginning of 2020. He testified that the flower shop continued for a show time, but then eventually closed also. Mr. Kinsch testified that after the flower shop closed all the

improvements were demolished in 2020 so the property could be assessed as vacant land. On cross examination, Mr. Kinsch acknowledged that the property sold in 2022 for \$2,500,000.

The appellant's final witness was Ms. Valerie Kinsch Wray. Ms. Wray testified that she ran the flower shop for over 20 years which included 2019. She testified the flower shop was located at one end of the large greenhouse building. She testified that there were no changes in operation from 2018 to 2019, but that operations changed in 2020 after the tax bill was received. Ms. Wray testified that the greenhouse was shut down and she closed the flower shop in May 2020 and moved it to another property.

Board of Review's Evidence

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$647,759 which reflects a market value of \$2,591,036 when using the level of assessment for class 5 property of 25% under the Cook County Real Property Assessment Classification Ordinance. In support of the current assessment, the board of review also submitted data on the sale of six commercial properties. The comparables are described as one or multi-tenant, one-story, commercial buildings. They range in age from 13 to 68 years and in size from 13,600 to 50,000 square feet of building area. They sold from August 2016 to March 2019 for prices ranging from \$24.99 to \$165.19 per square foot of building area with one sale part of a multi-property sale. At hearing, the board of review rested on the evidence previously submitted.

Intervenor's Evidence

The intervenor school districts 15 and 211 submitted a brief in support of intervention arguing that based on comparable sales, the subject's assessment is at or above the current value placed on the subject by the board of review. The intervenor submitted information on three sales. The properties are described as vacant lots or lots wherein the building plans to demolish the building. They range in size from 20,909 to 174,240 square feet and sold from November 2017 to September 2019 for prices ranging from \$83.22 to \$2,984 per square foot. The intervenor's grid lists comparable #3's sale price as \$195,000, but the supporting documentation shows a sale price of \$65,000 or \$2,984 per square foot.

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of section 1-60 of the Property Tax Code (35 ILCS 200/1-60). Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that in order to receive a preferential farmland assessment, the subject property must first meet the statutory definition of a "farm" as defined in section 1-60 the Property Tax Code and must be used as a farm for the preceding two years (35 ILCS 10-110). Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" as:

Sec. 1-60. 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. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. 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. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

In order to qualify for a farmland assessment, the land must also have an agricultural use for at least two years preceding the date of assessment. (35 ILCS 200/10-110).

Based on this statutory definition of a farm, the Board finds the evidence clearly shows the subject property has an agricultural use. The Board also finds the subject property complies with the two-year farm use requirement of section 10-110 of the Property Tax Code. (35 ILCS 200/10-110). The Board finds the evidence shows the subject was a nursery for forty years prior to the lien date in question which neither the board of review nor the intervenors dispute. The testimony of both Mr. Kinsch and Ms. Wray establishes that the subject continued its nursery/flower shop use in 20219 and the Board finds that the assessment should reflect this farmland use. The board of review did not argue any change in use of the subject property in 2019 to support the re-classification and did not explain why the subject property's classification was changed. Moreover, the Board gave little weight to the board of review and the intervenor's comparables as these values become irrelevant once farmland has been determined. The Board also gives no weight to the intervenor's argument that the Board lacks jurisdiction to determine farmland assessments.

Based on this record, the Board finds the subject property is entitled to a farmland classification and assessment. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction 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: March 18, 2025



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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