



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

APPELLANT: Paola Petragallo
DOCKET NO.: 20-06673.001-F-1
PARCEL NO.: 02-16-200-006

The parties of record before the Property Tax Appeal Board are Paola Petragallo, the appellant; and the DeKalb 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 **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$0
Homesite:	\$16,994
Residence:	\$99,660
Outbuildings:	\$0
TOTAL:	\$116,654

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DeKalb County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 1-story dwelling of brick exterior construction with 2,821 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, a fireplace, a 625 square foot garage, and a 1,296 square foot pole building. The property has a 119,790 square foot, or 2.75 acre, site and is located in Kingston, Kingston Township, DeKalb County.

The appellant contends assessment inequity as the basis of the appeal concerning the homesite and lack of farmland and outbuilding assessments;² the appellant did not dispute the subject's

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

² The assessing officials have included subject's pole building in the improvement assessment of \$99,660.

improvement (or residence) assessment. In support of this argument, the appellant submitted information on three equity comparables located either on the same street as the subject and/or within Kingston Township. The comparables have homesites ranging in size from 17,424 to 34,848 square feet, or from 0.40 to 0.80 of an acre, of land area and have homesite assessments ranging from \$4,574 to \$9,149 or of \$0.26 per square foot of land area.

The appellant submitted 2020 tax year assessment information sheets for the comparables. Comparable #1 has 2.20 acres of cropland and 0.76 of an acre of other farmland with a farmland assessment of \$745 and an outbuildings assessment of \$10,236. Comparable #2 has 2.17 acres of cropland and 0.54 of an acre of other farmland with a farmland assessment of \$1,189 and an outbuildings assessment of \$15,556. Comparable #3 has 2.90 acres of cropland, 0.36 of an acre of permanent pasture, and 0.10 of an acre of other farmland with a farmland assessment of \$773 and an outbuildings assessment of \$4,026.

The appellant also submitted 2020 tax year assessment information for the subject, which describes a homesite of 31,363.2 square feet, or 0.72 of an acre, of land area; 1.99 acres of permanent pasture; and 0.04 of an acre of other farmland. The assessment information also describes a prior year farmland assessment of \$460 and a prior year outbuildings assessment of \$4,282. As part of the appeal, the appellant wrote "looking to restore farmland and farm building to my property type."³ The appellant submitted an aerial photograph and survey of the subject property and a photograph of the subject home.

Based on this evidence, the appellant requested a farmland assessment of \$482, a homesite assessment of \$4,574, and an outbuildings assessment of \$4,282. The appellant did not request any change to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,654. The subject property has a land assessment of \$16,994 or \$0.14 per square foot of land area, based on the subject's total site size of 119,790 square feet of land.

The board of review submitted a brief contending that the appellant has not presented any evidence of farm use on the subject property. The board of review asserted its comparables are located close in proximity to the subject and in the same residential rural neighborhood as the subject, are similar in site size, and each have a dwelling and a barn or shed like the subject. The board of review argued the appellant's comparables have larger sites than the subject and show visible signs of farming activities unlike the subject. In support of this argument, the board of review presented aerial photographs of the subject, the board of review's comparables, and the appellant's comparables. The board of review noted the photographs of the appellant's comparables depict farming activities, such as row crops, active barns and grain bins, and/or horse boarding facilities, whereas photographs of the subject do not depict any such farming activities.

³ In order to be granted a preferential farmland assessment, it must be established that farming activities occurred on the property for the preceding two years. (35 ILCS 200/10-110).

The board of review also submitted pages 5 and 6 from the Illinois Department of Revenue's Publication-122 Instructions for Farmland Assessments. The board of review highlighted the definition of a farm under 35 ILCS 200/1-60, which does not include land primarily used for residential purposes even though there may be farming activities incidental to its residential primary use.

In support of its contention of the correct assessment given the appellant's assessment inequity claim, the board of review submitted information on three equity comparables, together with a map depicting the locations of these comparables in relation to the subject. The comparables are located on the same block as the subject and have sites of 87,555.6 or 102,366 square feet, or 2.01 or 2.35 acres, of land area. The comparables are each improved with a 1-story or a split-level dwelling and a garage ranging in size from 720 to 870 square feet of building area. Comparable #1 has a 480 square foot shed and comparables #2 and #3 each have a pole building with 1,120 or 1,440 square feet of building area. The comparables have land assessments of \$14,642 or \$15,723 or \$0.15 or \$0.17 per square foot of land area.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant explained that the appellant purchased the subject property in 2018. The appellant asserted the subject had farmland and outbuildings assessments for the 2018 and 2019 tax years, which were removed for the 2020 tax year. The appellant argued that despite a new township law prohibiting properties under five acres to have farmland or outbuildings assessments, the appellant's comparables all have farmland and outbuildings assessments. The appellant further contended that 20 farm animals are housed in the subject property's farm building and on approximately 2.5 acres of its land.⁴

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the subject property is not entitled to a farmland classification for the 2020 tax year. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland as:

⁴ The Board notes this information regarding the housing of farm animals is new information that was not previously presented by the appellant. Inasmuch as the appellant has the burden of establishing farming activity on the subject property for the preceding two years in order to obtain a preferential farmland assessment, the Board finds this information is not properly presented in rebuttal. (35 ILCS 200/10-110).

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.

Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides for the preferential assessment of farmland:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140.

In order to receive a preferential farmland assessment, a property must meet the statutory definition of a "farm" as defined in Section 1-60 of the Property Tax Code and must have been farmed at least two years preceding the date of assessment as required by Section 10-110 of the Property Tax Code.

The Board finds the appellant has not established that the subject property is farmed within the definition set forth in Section 1-60 of the Property Tax Code. The only evidence of farming activity on the subject property is the appellant's statement that 20 farm animals are housed at the subject property, which was improperly presented in rebuttal. The appellant did not identify the farm animals being housed, did not describe the farming activity and the length of time of any such activity, or explain how this activity constitutes the primary use of the subject property. Although the appellant submitted a photograph of the subject home, the appellant did not present any photographs of said farm animals or describe the portion of the subject property that is fenced. Therefore, the Board finds that there is no evidence that the subject property should be classified and assessed as a farm.

The Board notes the appellant's argument that the subject property's farmland and outbuilding assessments were removed due to a new township law has no bearing on the subject's assessment. Under the Property Tax Code, there is no statutory requirement that a property must have at least five acres to qualify as a farm for assessment purposes. Any zoning or other

ordinances that prohibit or regulate farming activities in a given location are not relevant to the application of the Property Tax Code.

With regard to the appellant's land assessment inequity argument, the record contains a total of six comparables for the Board's consideration. These comparables have varying degrees of similarity to the subject in site size and location and have land or homesite assessments ranging from \$4,574 to \$15,723 or from \$0.15 to \$0.26 per square foot of land area. The subject's land assessment of \$16,994 or \$0.14 per square foot of living area falls above the range established by the best comparables in terms of total land assessment and below the range on a per square foot basis, which is logical given the subject has a larger site than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified. Furthermore, based on this record, the appellant failed to establish that any portion of the subject property was entitled to a farmland assessment based on farming activity in the two years preceding the 2020 tax year and that the subject's pole building was entitled to a farm outbuilding building assessment based on its use in support of a farming operation.

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

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: February 21, 2023



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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