



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

APPELLANT: James & Donna Reifschneider  
DOCKET NO.: 20-06908.001-F-1 through 20-06908.002-F-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James & Donna Reifschneider, the appellants; and the St. Clair 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 **St. Clair** 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 |
|------------------|-----------------|-----------|----------|-----------|-----------|-------|
| 20-06908.001-F-1 | 08-34.0-200-033 | 1         | 0        | 0         | 0         | \$1   |
| 20-06908.002-F-1 | 08-34.0-200-034 | 9         | 0        | 0         | 0         | \$9   |

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from decisions of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 parties appeared before the Property Tax Appeal Board on April 11, 2023 for a hearing at the St. Clair County Building in Belleville pursuant to prior written notice dated February 2, 2023. Appearing were the appellants, James & Donna Reifschneider, and appearing on behalf of the St. Clair County Board of Review was Andrea Johnson, Chief Deputy County Assessor of St. Clair County, along with the board of review's witness, Daniel Baudendistel, Agricultural Assessment Coordinator.

The subject property consists of two vacant parcels with a combined 0.36 of an acre of land area which are located in Belleville, St. Clair Township, St. Clair County. A portion of the subject

property is located within a creek and the remaining portion is located along the creek.<sup>1</sup> The subject parcels have Wakeland Silt Loam soil, soil type of 3333A, with a PI of 114.<sup>2</sup>

The appellants contend the subject property should be classified as farmland. In support of this contention, the appellants submitted a brief asserting the subject property is adjacent to the appellants' 207 acre farm and constitutes a part of their farm. The appellants argued that the subject property should be classified as non-contributory wasteland as the subject property is located in and along a creek, or in the alternative, that the subject property should be classified as idle land because it cannot be farmed due to its location in and along the creek. The appellants contended that the two-year farm use requirement is not applicable because the subject parcels are being added to an existing farm. The appellants presented pages 1 through 8 from the Illinois Department of Revenue's Publication 122, Instructions for Farmland Assessments (January 2021) noting the definitions of and assessment guidelines for wasteland, idle land, and creeks, and the two year eligibility requirement.

The appellants submitted photographs and aerial maps of the subject property, which depict the subject property and other land purchased by the appellants in March 2019, crops on the appellants' adjacent farm tract, and a creek that flows along the south side of the subject property and along the north and east of the appellants' adjacent farm tract. At hearing, Mr. Reifschneider testified that the subject property does not provide direct drainage or run-off for the appellants' 207 acre farm tract, but admitted that the creek is part of a drainage corridor that serves the farm. The appellants acknowledged the subject property cannot be farmed due to its terrain, creek location, and site size, rather than due to a management decision not to farm.

The appellants also submitted a Real Estate Transfer Declaration (RETD) for their purchase of the subject property, together with other land, in March 2019. At hearing, Mr. Reifschneider presented Hearing Exhibit 1,<sup>3</sup> which depicts the land purchased by the appellants in March 2019, including the appellants' 207 acre farm and the subject property. Mr. Reifschneider reiterated that the subject property is adjacent to the appellants' 207 acre farm and is part of that farm. He stated the appellants' 207 acre farm is classified as farm for assessment purposes. He further testified that the use of the land purchased by the appellants in March 2019, which includes the subject property, has not changed since their purchase.

Mr. Reifschneider further testified that the subject property had previously been classified as a farm. He explained the subject property was divided from a parent parcel when the City of Belleville annexed all of the parent parcel except for the subject property. He stated that the parent parcel, which included the subject property, had a farm classification before the annexation, but after the annexation, the annexed portion of the parent parcel continued to have a farm classification, whereas the subject property no longer had a farm classification. In written

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<sup>1</sup> The appellants submitted aerial maps of the subject property depicting the parcels extend into a creek and run alongside a creek, which the board of review agreed at hearing was accurate.

<sup>2</sup> The appellants submitted county soil data for the subject property, which the board of review agreed at hearing was accurate.

<sup>3</sup> The Board notes that the map marked as Hearing Exhibit 1 was submitted with the appeal petition marked with notes identifying the subject property and the appellants' 207 acre farm. Hearing Exhibit 1 is a blank copy of this map without the appellants' notations.

rebuttal, the appellants submitted assessment sheets for the subject parcels indicating they were divided from the same parent parcel in 2005 with the change effective in 2006.

Based on this evidence, the appellants requested a farm classification for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for Parcel Number 08-34.0-200-033 of \$31. The board of review acknowledged at hearing that the board of review decisions presented by the appellants accurately state the subject's assessments. The board of review decision for Parcel Number 08-34.0-200-034 describes a total equalized assessment of \$221.

In support of its contention of the correct assessment the board of review submitted a letter from Daniel Baudendistel, Agricultural Assessment Coordinator, contending that the subject parcels are vacant rural land and are not used for farm or conservation purposes. Baudendistel acknowledged that the subject property cannot be improved due to its location and terrain and that the subject's assessments have been accordingly reduced since 2018. He argued that the subject property did not have a farm classification prior to the appellants' purchase and that the appellants would need to use the subject property for farm use for a period of two years before a farm classification could be granted. He asserted the subject property is not a part of the appellants' farm which is located in a different township and separated from the farm by a creek. He further argued the subject property is not idle farmland as it has not been previously farmed.

At hearing, Baudendistel reiterated the subject property has not been previously classified as a farm<sup>4</sup> and the appellants are not farming it. He asserted the subject's assessments have been reduced to reflect the poor terrain of the subject property. Upon questioning by Mr. Reifschneider about assessment reductions, Baudendistel responded that one parcel's assessment was reduced from \$127 in 2018 to \$33 in 2019 and the other parcel's assessment was reduced from \$912 in 2018 to \$234 in 2019. Baudendistel explained the subject property is assessed based on its fair market value, with adjustments for the subject's poor terrain.

Upon questioning by the ALJ regarding whether the subject property was part of the appellants' 207 acre farm, Baudendistel reiterated that the subject property is separated from the appellants' farm by a creek. He further stated that the subject property cannot be combined with the appellants' farm because the subject parcels were separated by the annexation and are in a different township. Baudendistel acknowledged that the subject property had been part of a farm before annexation and that the appellants' 207 acre tract is a farm. He asserted that ownership by a farmer is not sufficient for a farm classification and that the appellants must show a farm use for two years to be granted a farm classification.

Based on this evidence, the board of review requested the subject's total combined equalized assessment be confirmed.

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<sup>4</sup> While the subject parcel identification numbers may not have previously had a farm classification, the Board finds the evidence shows the subject property's parent parcel had a farm classification prior to its division for annexation purposes. Thus, although the current PINs for the subject have not had a farm classification, the Board finds the subject land has previously had a farm classification.

### **Conclusion of Law**

The appellants' 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). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants 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).

Section 10-115 of the Property Tax Code provides that the Illinois Department of Revenue shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties (35 ILCS 200/10-115). Section 10-125 of the Property Tax Code (35 ILCS 200/10-125), as noted in Publication 122, identifies cropland, permanent pasture, other farmland, and wasteland as the four types of farmland and prescribes the method for assessing each type of farmland. Section 10-125 further states that U.S. Census Bureau definitions are to be used to define cropland, permanent pasture, other farmland and wasteland.

According to Publication 122, the following definition of wasteland complies with this requirement:

**Wasteland** is that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision.

Section 10-125(d) of the Property Tax Code provides that “[w]asteland shall be assessed on its contributory value to the farmland parcel.” Publication 122 explains: “In many instances, wasteland contributes to the productivity of other types of farmland. Some land may be more productive because wasteland provides a path for water to run off or a place for water to collect. Wasteland that has a contributory value should be assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the Department. When wasteland has no contributory value, a zero assessment is recommended.”

Publication 122 defines idle land as “land that is not put into a qualified farm use as the result of a management decision, including neglect. Factors to be considered in determining whether land is “idle land” are: (1) whether the land is part of a farm, (2) whether the land could be cropped without additional improvements, and (3) the size of the land compared to the farmed portion of the tract. Furthermore, Publication 122 provides “[i]f idle land is part of a farm but could not be cropped without additional improvements, it may be assessed as wasteland if the idle portion of the parcel is smaller than the farmed portion of the parcel.”

Based on this statutory definition of a farm, and the guidance from Publication 122, the Board finds the evidence clearly shows the subject property has an agricultural use. The Board finds the evidence shows the only use of the subject property is as part of the appellants’ farm. The parties agree that the subject property cannot be improved or farmed due to its creek location and poor terrain. The parties further agree that the subject property consists of a creek and land along the creek and that the appellants’ 207 acre farm tract is a farm. Furthermore, Mr. Reifschneider testified that the subject property is part of a drainage corridor that serves the appellants’ 207 acre farm. Thus, based on this evidence, the Board finds the subject property contributes to the productivity of the appellants’ farm as part of the farm’s drainage corridor, and is entitled to a farmland classification and assessment as contributory wasteland as provided by Publication 122 and Section 10-125(d) of the Property Tax Code.

The Board gave little weight to the board of review’s arguments that the subject property cannot be part of the farm because it is separated from the 207 acre farm tract by a creek and is located in a different township. The evidence shows the subject property was previously classified as a farm when it was part of the parent parcel, which the board of review did not dispute.

The Board gave little weight to the board of review’s argument that the subject property cannot be part of the appellants’ farm due to the 2005 annexation, which excluded the subject property. The board of review did not argue any change in use of the subject property to support the re-classification and did not explain why the subject property’s classification was changed. The appellants testified there had been no change in the use of the farm tract and the subject property. The board of review did not dispute that the appellants’ 207 acre farm tract is a farm.

The Board also gave little weight to the appellants’ argument that the subject property is idle land. The parties agree the subject property cannot be farmed or improved due to its creek location and poor terrain. The Board finds that although the subject property is part of a farm

and is smaller than the farmed 207 acre tract, the subject property cannot be cropped without additional improvements, and thus, does not qualify as idle land.

The Board 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 subject property was used as part of a farm for the 2020 assessment year and for the prior two years. The testimony at hearing revealed that the subject property was historically used as part of a farm and had a farm classification until 2005, when the adjacent farm parcels were annexed into the City of Belleville but the subject property was not. The evidence shows that new parcel identification numbers were created for the subject property when the parent parcel was divided for annexation purposes, but the board of review did not argue that any change in use of the subject property occurred, only that the new parcels were created and inexplicably re-classified. The appellants testified they have continued the existing farm use of the subject property and the 207 acre farm tract.

Based on this record, the Board finds the subject property is entitled to a farmland classification and assessment as contributory wasteland. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted in accordance with rounding to whole dollars as shown in the board of review's supplemental submission of the appropriate contributory wasteland assessment of these parcels.

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:

May 16, 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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