



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

APPELLANT: The Keller Company LLC
DOCKET NO.: 21-05392.001-F-1
PARCEL NO.: 13-1-21-14-00-000-001.002

The parties of record before the Property Tax Appeal Board are The Keller Company LLC, the appellant, by attorney David J. Gerber, of the Law Office of David J. Gerber, Esq. in Glen Carbon; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,130
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$2,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 10 acres of land and is located in Maryville, Collinsville Township, Madison County.

The appellant contends the subject property has been incorrectly classified as farm homesite and should be classified as farmland. In support of this argument, the appellant completed Section III – Description of Property of the appeal petition describing 7.85 acres of tillable land, 1.84 acres of woodland, and 0.31 acres of wasteland, totaling 10 acres of farmland.

The appellant submitted photographs of the subject property, soil survey information for the subject property, and an Affidavit of Farmland Use, in which Brandon Niemeier affirms he is the

operator of the subject property, has farmed the subject property for four years, all of the subject property is farmed, and corn is the crop planted on the subject property.

Based on this evidence, the appellant requested the subject parcel be reclassified to farmland.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant's argument is based on a contention of law regarding the classification of the subject property under the preferential farmland assessment provisions of the Property Tax Code. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

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.

In order to qualify for an agricultural assessment, the land must be farmed at least two years preceding the date of assessment. (35 ILCS 200/10-110). It is the present use of the land that determines whether the land receives an agricultural assessment. Santa Fe Land Improvement Co. v. Ill. Prop. Tax Appeal Bd., 113 Ill. App. 3d 872, 874 (3d Dist. 1983).

The Board finds the appellant submitted credible evidence demonstrating the subject parcel has been continuously used for farming purposes for the last four years. The board of review did not refute the evidence submitted by the appellant or submit any evidence to support its assessment of the subject property. Based on this record, the Board finds the subject property consists of 7.85 acres of tillable land, 1.84 acres of woodland, and 0.31 acres of wasteland, all of which qualifies for a farmland classification and assessment consistent with these findings.

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:

September 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

The Keller Company LLC, by attorney:
David J. Gerber
Law Office of David J. Gerber, Esq.
22 Illini Drive
Suite G
Glen Carbon, IL 62034

COUNTY

Madison County Board of Review
Madison County Admin. Bldg.
157 North Main St., Suite 222
Edwardsville, IL 62025



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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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	To be certified
Homesite:	\$0
Residence:	\$0
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TOTAL:	To be certified

Subject only to the State multiplier as applicable.

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The Board finds the appellant submitted credible evidence demonstrating the subject parcel has been continuously used for farming purposes for the last four years. The board of review did not refute the evidence submitted by the appellant or submit any evidence to support its assessment of the subject property. Based on this record, the Board finds the subject property consists of 7.85 acres of tillable land, 1.84 acres of woodland, and 0.31 acres of wasteland, all of which qualifies for a farmland classification and assessment consistent with these findings.

The Board hereby orders the Madison County Board of Review to compute and certify a farmland assessment for the subject property in accordance with the findings herein and to submit the revised assessment to the Board **within 15 days** of the date of this decision so that a final decision of the Board with the corrected assessment can be issued.

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.



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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:

August 22, 2023



Clerk of the Property Tax Appeal Board

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