FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lawrence T. & Susan L. Kendzora
DOCKET NO.: 22-02083.001-F-2
PARCEL NO.: 04-33-100-009

The parties of record before the Property Tax Appeal Board are Lawrence T. & Susan L. Kendzora, the appellants; and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$*
Homesite:	$31,575
Residence:	$252,893
Outbuildings:	$1,300
TOTAL:	$*

*TO BE CERTIFIED

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 for a hearing at the Kane County Government Center in Geneva pursuant to prior written notice. Appearing was the appellant Susan Kendzora, and appearing on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments for Kane County and Beth Doran, Assistant Chief Deputy, Kane County Assessment Office.

The subject property consists of a single parcel containing 28.56-acres of land that is located in Burlington Township, Kane County. Improvements on the property include a single-family dwelling and a farm shed. The subject parcel is currently assessed as a 7.98 acre homesite, .72-

acres of non-agriculture land and 19.86 acres of farmland. The property is located in Burlington Township, Kane County. .

The appellants appeal is based on farmland classification. The appellants contend a portion of the subject's home site should be classified as farmland. In support of this argument the appellants submitted a brief asserting that the homesite should be reduced to 2 acres and the remaining homesite acreage should be considered wasteland or other farmland. The appellants submitted a an undated letter from the Burlington Township Assessor that stated their office has completed an inspection of the subject property and had conversations with the owners and have determined that 2 acres are used for homesite and the remaining 5.98 acres in question to be changed to wasteland or other farmland along with an aerial map that outlined the 2-acre homesite. The appellants argued the 5.98 acres are being implemented as a catch water basin, forest and wetlands as all have prairie plants planted to facilitate the drainage of the farmland. The appellants further submitted 11 photographs of the subject property that include the subject dwelling, farm building, wetlands/prairie plants, drainage pond and farmland area.

Kendzora testified that the first tax assessor they met was Neil Dahl back in 2005 when they decided to tear down the old farmhouse and build a new home. At that time the tax records showed a 2-acre parcel. In 2006 a new township assessor, Debbie McKermit who increased the size of the homesite. Kendzora testified that her husband met with McKermit several times asking why the homesite is so much bigger. Kendzora stated the assessor told them based on aerial photographs it is all recreational ground which included the pond and paths. Kendzora testified that their cornfields were flooding so the pond and a drainage system were built to help alleviate the flooding issues. Kendzora also testified that the whole area around the pond including the wooded area was planted with prairie plants to help absorb the water. Kendzora argued that nothing has changed about the subject property since it was being assessed as a 2-acre homesite in 2005. Kendzora also asserted the new township assessor, Debbie McKermit, never visited the property from 2006 to 2022 even though she was asked several times and the current township assessor visited the property within 3 days after being asked. Kendzora further asserted that her main contention is that McKermit encompassed all the wooded area that is planted in prairie grass into the homesite which is used for drainage of the farmland.

Based on this argument and evidence, the appellants requested a 2-acre homesite and the remaining 5.98 acres of the subject's homesite be reclassified as wasteland or other farmland.

Under cross examination Kendzora testified that the pond is not being used for recreation purposes and all the wooded areas have prairie plants interspersed throughout which help absorb water runoff from the fields. Kendzora further testified that converting some of the wooded areas to farmland by removing some the trees would be too costly and take a long time to recoup the cost of removing the trees.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment of $346,097. The subject's 2022 assessment reflects a farmland assessment of $7,916; a homesite (or non-farmland) assessment of $83,988; a house or residence assessment of $252,893; and a farm buildings or outbuildings assessment of $1,300.

At the hearing the board of review stated that Bulletin 810 was the reason for the change in the subject's homesite. The board of review explained that before Bulletin 810 was mandated, the assessors would just consider any rural farm homesite to be 1-acre . After Bulletin 810, the assessors looked at the aerial maps to determine how much of the land contributes to the homesite which could be more or less than 1-acre. The board of review did not submit a copy of Bulletin 810.

In a written response to the appeal, the board of review did not agree with the appellants' request of a 2-acre homesite and the remaining homesite acreage to be reclassified as wasteland or other farmland per the recommendation of the township assessor. The board of review argued that some of the remaining acreage that the appellants want reclassified as other farmland is being used as part of the homesite such as the driveway to get to the home, mowed lawn areas, and other areas for beautification of the homesite. Abell noted that an inspection of the subject property was done on August 24, 2023 which included conversations with the owner. The appellants told Abell that the property had some pooling of water issues in the spring when there were heavy rains which would interfere with farming some of the cropland portions of the site. So, in 2004 tiles were installed running approximately 600 feet and other drainpipes to redirect the water, a retention pond was built, and some trees and prairie plants were planted to help the water drainage issues.

After visiting the subject property, the board of review submitted a proposed remapping of the subject site. The board of review offered to move some of the acreage of the current 7.98 acre to other farmland and the pond that was currently assessed as homesite to waste-contributing land. The board of review noted the pond serves to redirect some of the excess water created from the rainfall in the spring. The west portion of the site was left mostly the same where some of the trees are in other farmland and some of the trees, just north of the driveway with mowed spaces are in homesite. The board of review further asserted that the splitting up of the tree section along with some other areas, accounts for how the trees both contribute to the beautification of the homesite and assist in water control/drainage for the farm.

At the hearing and in the written record the board of review proposed to reduce the subject's total assessment to $328,084. At the hearing the Administrative Law Judge requested the board of review provide a breakdown of the proposed acreage and land assessments for the subject property's 28.56 acre parcel. The board of review provided a printout that disclosed a 6.26 acre homesite with an assessment of $66,097, 14.72 acres of farmland with an assessment of $7,042, .72 acres of non-AG land with a $0 assessment, 5.53 acres of other farmland with an assessment of $643 and 1.33 acres of waste contributory land with an assessment of $109.

At the hearing and in the written record, Kendzora rejected the board of review's offer. Kendzora further reiterated that she does not understand how the wooded area can be assessed differently. Kendzora also stated that she would consider a 3-acre homesite to account for the driveway, etc.

Conclusion of Law

The appellants' argument is based on a contention of law. 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. (5 ILCS 100/10-15)

The Board finds that both parties acknowledged that a portion of the subject's current 7.98 acre homesite should be classified as farmland. The main issue before the Board is what portion of the subject's current 7.98 acre homesite should be classified as farmland. Section 1-60 of the Property Tax Code defines farm in part as follows:

> 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. . . .

35 ILCS 200/1-60. Furthermore, section 10-110 or the Property Tax Code (35 ILCS 200/10-110) provides that in order to qualify as farmland, the acreage at issue must be used as a farm the two preceding years.

In order for real property to receive a farmland classification it must be used as a farm during the assessment year at issue and the two preceding years. Oakridge Development Co. v. Property Tax Appeal Board, 405 Ill.App.3d 1011, 938 N.E.2d 533, 345 Ill.Dec. 94 (2nd Dist. 2010). As stated in Oakridge Development Co., the courts have repeatedly held that "present use" controls the classification of farmland under the Property Tax Code. Oakridge Development Co., 405 Ill.App.3d at 1020.

In this appeal the appellant presented testimony and evidence that was not refuted or contradicted demonstrating portions of the subject property have been used as part of the farm serving as drainage for a catch water basin, forest and wetlands since 2005. The Board finds this use qualifies the subject for a farmland assessment.

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 agriculture use as both parties acknowledged that a portion of the subject's 7.98 acre homesite is being used as drainage for the farmland. The issue before the Board is to determine how many acres of the current 7.98-acre homesite contribute to the farm. The Board finds the appellants' original 2-acre homesite request did not include the driveway, and some mowed area, which do not contribute to the farm as argued by the board of review. Based on the evidence and credible testimony of the appellant, the Board finds the homesite should be reduced to 3 acres and the remaining 4.98 acres reclassified as farmland as it was serving as wetlands/drainage areas for the farm.

The Board hereby orders the Kane County Board of Review to compute a farmland assessment for the subject parcel that is used as farmland in accordance with this decision. The appellants did not contest the assessments for the farm buildings and the residence/non-farm improvements. The board of review is to submit the revised assessment to the Property Tax Appeal Board within 15 days from the date of this decision.

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:

C E R T I F I C A T I O N

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: November 17, 2026

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 9-215 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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