FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Hanno
DOCKET NO.: 22-02226.001-F-1
PARCEL NO.: 21-14-27-400-012-0000

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

F/Land:	$381
Homesite:	$0
Residence:	$0
Outbuildings:	$8,140
TOTAL:	$8,521

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will 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 on July 24, 2024 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated May 1, 2024. Appearing was the appellant, John Hanno, and appearing on behalf of the Will County Board of Review was John Trowbridge, Deputy Supervisor of Assessments.[1]

The subject property consists of 12.59 of acres of land area located in Monee, Monee Township, Will County, 10.44 acres of which are enrolled in a Conservation Stewardship Program (“CSP”) and 0.40 of an acre of which is assessed as cropland, both of which are not disputed by the parties. The parties dispute the assessment of the remaining 1.75 acres of the subject’s land,

[1] This appeal was consolidated with Docket No. 21-06088, which concerns the same property and parties, for the purposes of hearing.

which consists of approximately 1.5 acres with Swygert silty soil code 91B2, PI of 104, and adjusted PI of 95, and approximately 0.25 of an acre with Bryce silty soil code 235A and a PI of 107 as described in the soil data sheet presented by the board of review.[2]

The subject property is improved with a main building of frame exterior construction containing first floor area of 1,924 square feet of building area[3] and unfinished second floor area of 1,924 square feet of building area. Features of the main building include a concrete slab foundation and a 2-story deck with 444 square feet of building area on each level. The subject property is also improved with a 1-story 576 square foot building.

Appellant's Evidence

The appellant seeks a farmland classification as a basis of the appeal, contending that the disputed 1.75 acres should be assessed as farmland and the subject's improvements should be assessed as farm buildings. The appellant also contends assessment inequity with respect to the subject's land and improvements as an additional basis of the appeal.

In support of the farmland and farm building classification argument, the appellant submitted briefs and affidavits contending approximately 10 acres of the subject's land is in a CSP, with the remaining land being used to grow vegetables, fruits, herbs, and plants. The appellant contended the first floor of the 37 x 52 square foot (1,924 square foot) main building, including a 37 x 22 square foot (814 square foot) attached garage, is used for storage of farm equipment, farm records, tools, and supplies; for starting seeds; and for washing vegetables. The appellant asserted the second level of the main building is unused and unfinished and is sealed off from the rest of the building due to exposed foam insulation. The appellant confirmed he does not reside at the subject property, explaining he intended to construct the main building as his residence, but could not obtain financing to complete the building for residential use. The appellant further explained the main building has no heat, septic system, kitchen, or bathroom and has not received an occupancy permit. The appellant stated the 24 x 24 square foot (576 square foot) small building is used to store farm equipment and tools and is zoned agricultural. The appellant contended the subject property has only been used for agriculture since it was built in 2017 and has never had a residential use. The appellant asserted the only improvement to the subject property within the last three years was the installation of a leased solar energy system.

The appellant presented photographs of the subject property. Exterior photographs dated in 2022 depict signage advertising the farm; rows of plants described as "Vegetable Garden"; cover crop; soil, compost, and mulch piles; well and hydrant; first floor deck to the main building (described as used for potted plant growing); potted plants growing alongside the main building; and fruit bushes alongside the main building. Interior photographs depict storage of equipment and supplies, including mowers, tillers, air compressor, propane heaters, grader, bedding straw,

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[2] At hearing, the appellant stated he did not dispute the soil data for the subject property, but disputed the classification as non-farmland.

[3] The evidence differs regarding the building sizes. The appellant submitted a drawing of the subject improvements with measurements and the board of review submitted the subject's property record card with a sketch and measurements. In a brief, the appellant referenced building sizes consistent with the property record card. The Board finds the best evidence of building size is found in the property record card, which appears to have been accepted by the appellant in a brief.

records and books, planting tables, seed starting supplies, and grow lights. Photographs of the second level of the main building depict a plywood ramp/no stairs, exposed framing with foam insulation, large windows and glass doors next to a second level deck.

The appellant submitted a sketch of the subject property labeled with a 6,650 square foot "homesite area" with a "house" and "lawn"; a "driveway"; a vegetable and fruit area; a tree, compost, and soil area; an "AG" garage with an adjacent sales area surrounded by trees and plants; and conservation and flood areas. The appellant explained in the brief that the agricultural areas total 1.1 acres, or 47,250 square feet of land area and includes areas used for growing fruits and vegetables, growing trees and plants, the small building, a covered sales area, and soil/manure and composting areas.

The appellant also presented a schematic drawing for the first floor of the main building with areas labeled as Room 1 (Family Rm. & Kitchen/Dinette, Room 2 (Bedroom & Bath), and Garage.

At hearing, the appellant testified that the subject property is used to grow vegetables, flowers, fruits, shrubs, and trees, including grape vines, herbs, lettuces, and greens. The appellant stated he recently received a grant to build a high tunnel which will help to protect plants from the wind. The appellant testified he uses the main building to start seeds and plants and uses both buildings to store farm equipment and tools, including a well tank. The appellant asserted the smaller building received a farm building assessment for the 2022 tax year, but not for the 2021 or 2023 tax years despite no change in use during this time period. The appellant testified he has farm income from the farming activities at the subject property.

The appellant testified the subject has no living area with the subject's main building having no bedrooms, bathrooms, kitchen, hearing, central air conditioning, or septic. The appellant further testified the second floor is unfinished, unused, has exposed spray foam insulation, and is sealed off from the rest of the structure with a steel door. The appellant explained he intended to use the main building as a residence, but he was unable to obtain financing to construct living area. The appellant emphasized he has only ever used the subject property for farm use and never as a residence.

On cross examination, Trowbridge presented Hearing Exhibit #1, which the appellant identified as photographs of the subject property in winter that depict solar panels installed in 2019 or 2020.[4] Trowbridge then questioned the appellant regarding a schematic drawing of the main building submitted with the appellant's evidence, which the appellant identified as the original building plan that was submitted for the purpose of explaining the uses of the different areas of the main building, such as plant and seed starting in two rooms and equipment storage in the garage area. The appellant confirmed the main building has electricity, drywall on the first floor, residential exterior light fixtures, garage doors, and a security system. With regard to the

[4] Hearing Exhibit #1 was presented as a demonstrative exhibit to identify the location of the solar panels, which are not at issue in this appeal. Thus, the Board gives little weight to this exhibit and the testimony relating thereto.

comparables, the appellant was uncertain whether any farm building comparables have insulation or garage doors.[5]

On questioning by the Administrative Law Judge, the appellant testified the small building was built in 2015 and the main building was constructed in 2017. The appellant further testified farming activities at the subject property have been continuous since that time. The appellant also stated the subject was farmland prior to his purchase. The appellant testified the subject buildings are not used for any non-farm purpose or to store non-farm items, however, the appellant said he stores a bicycle he uses to access the property.

In support of the assessment inequity argument, the appellant submitted information on sixteen farm building comparables located in Monee, one of which had no building size reported. The fifteen comparables are improved with one or more farm buildings ranging in total combined sizes from 576 to 14,040 square feet of building area and have farm building assessments ranging from $2,409 to $23,814 or from $1.26 to $4.18 per square foot of building area. The appellant presented schematic drawings of the improvements for each comparable.

The appellant also submitted information on twenty-four farmland comparables located in Monee or Crete. The comparables range in size from 5 to 26.80 acres of land and have farmland assessments ranging from $963 to $7,649. Based on these comparables, the appellant concluded an average assessment of $270 per acre.

At hearing, the appellant argued the board of review's comparables are finished residential properties without farmland or farm buildings unlike the subject. The appellant contended the board of review's comparables have basements, bedrooms, bathrooms, kitchens, paved driveways, 2-story living area, central air conditioning, and fireplaces, none of which are features of the subject. The appellant testified the properties surrounding the subject are farmland.

Based on this evidence, the appellant requested a farmland classification for all of the subject's land and a farm building classification for the subject's two buildings. In the appeal petition, the appellant requested a preferential farmland assessment of $3,399 (calculated as the average farmland assessment of the comparables of $270 x the subject's 12.59 acres). However, at hearing, the appellant clarified he does not dispute the $0 assessment for the 10.44 acres in CSP, and does not dispute the assessment of $100 for the 0.40 of an acre already receiving a preferential farmland assessment, but seeks a preferential farmland assessment for the subject's remaining land that is classified as a homesite. The appellant further clarified at hearing that he does not dispute the soil data for the subject presented with the board of review's evidence. With regard to the improvements, the appellant requested in the petition an assessment of $5,925 for the subject's two buildings as farm buildings.

[5] Trowbridge next presented Hearing Exhibit #2 as a demonstrative exhibit; however, based on the board of review's questioning relating to this exhibit, the Board finds the board of review sought to offer this exhibit to refute the photographs submitted by the appellant of the subject property. Consequently, the Board gives no weight to this exhibit as it was not submitted with the board of review's evidence. Following this questioning, the appellant sought to introduce copies of tax returns which were not submitted with the appellant's evidence or as timely rebuttal evidence. The Administrative Law Judge denied the appellant's request to introduce this new evidence at hearing. (86 Ill. Admin. Code § 1910.67(k).

Board of Review's Evidence

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $54,440. The subject property has a farmland assessment of $100, a homesite land assessment of $18,498, a residence assessment of $32,126, and a farm building assessment of $3,716.

In support of its contention of the correct assessment the board of review submitted a letter from the township assessor contending the subject is a residential property, which has a partial assessment due to construction not yet being complete. The township assessor presented cost schedules to support the subject's assessment. The township assessor agreed 10.44 acres of land area is in a conservation program and that 0.40 of an acre has a preferential farmland assessment. The township assessor presented a soil code calculation report[6] indicating 0.33 of an acre is assessed as cropland (Swygert silty soil code 91B2, with a PI 104 and adjusted PI 95), 0.07 of an acre is assessed as other farmland (Swygert silty soil code 91B2, with a PI 104 and adjusted PI 95), 10.69 acres are assessed as conservation stewardship land (with a variety of soil types), and 1.50 acres are assessed as a homesite (0.20 of an acre of Bryce silty soil code 235A with a PI 107 and 1.30 acres of Swygert silty soil code 91B2, with a PI 104 and adjusted PI 95).

At hearing, the board of review argued the subject property does not meet the definition of a farm pursuant to Section 1-60 of the Property Tax Code because the farming activities are incidental to the primary use of the property. The board of review contended the highest and best use of the subject is residential use.

The board of review called its witness, Iris Shaw, who testified she has been a Deputy Supervisor of Assessments since 2013 and has assessed agricultural properties. Shaw stated she is familiar with the subject property and its assessment.

With regard to the subject's improvements, Shaw testified she reviewed the photographs submitted by the appellant and concluded the subject's buildings do not look like farm buildings. Shaw stated she has not seen any other farm buildings with windows and a second story like the subject. Having determined the subject's buildings do not contribute to a farm and also are not commercial or industrial buildings, Shaw concluded the subject's buildings must be classified as residential.

With regard to the subject's land, the witness testified she concluded the primary use of the subject's land is not farm use as defined in Section 1-60 of the Property Tax Code. Shaw did not dispute the farming activities described by the appellant, but classified these activities as hobby farming. Shaw agreed on direct examination that the appellant used residential terminology to describe the subject property and sought financing to build a residential structure.

On cross examination, Shaw testified she did not visit the subject property or discuss the subject's assessment with the township assessor. The witness explained her conclusion was

[6] The Board notes these per acre EAV and assessment amounts appear to be the for 2023 tax year based on the certified farmland values for assessment year 2023 published by the Illinois Department of Revenue.

based on a review of the appellant's photographs and she did not believe it was necessary to visit the property.

On questioning by the Administrative Law Judge regarding the subject's land, Shaw explained the majority of the subject's land is in a CSP and is not farmland. Because the majority of the subject's land is not farmland, Shaw concluded the subject's primary use is not a farm. Shaw did not dispute the appellant's contention that the subject property is not habitable or that the appellant does not reside there. Shaw asserted that property must be classified, and if it cannot be classified as farm, commercial, or industrial, it must be residential. Shaw acknowledged that Section 1-60 of the Property Tax Code concerns the actual use of a property as a farm rather than how a property should be used. With regard to the calculation of acreage in each land classification depicted the soil data sheet, Shaw explained the acreage is mapped and she attempts to get as close as possible to the approved CSP acreage, thus, the data sheet depicts 10.69 acres in CSP rather than the approved 10.44 acres.

In considering the classification of the subject's buildings, Shaw stated she could not identify any items in the main building based on the photographs that contribute to a farm. Shaw stated she understood the township assessor inspected the subject property after making a request to inspect, but Shaw said she did not discuss this inspection or the items inside the subject buildings with the township assessor.

On re-direct examination, Shaw agreed that homeowners may have mowers and garden tools in their garages. Shaw stated she did not see any items in the appellant's photographs that single-family homeowners would not have and that would be exclusive to a farm.

On re-cross examination, Shaw testified she did not identify the items depicted in the photographs as farm equipment and supplies. The witness acknowledged that some of the items were unidentifiable to her and she did not do any investigation to determine what those items are. The appellant asked Shaw if she saw a grader was being stored at the property, but Shaw testified she did not recall seeing that item and is unsure what a grader is.[7]

In response to the appellant's assessment inequity argument, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 109,771 to 348,480 square feet, or from 2.52 to 8 acres, of land area and are improved with 2-story or part 1-story and part 2-story homes of masonry or frame and masonry exterior construction ranging in size from 2,484 to 4,669 square feet of living area. The dwellings were built from 1978 to 2007. Each home has central air conditioning, a basement, and a garage ranging in size from 672 to 1,144 square feet of building area. Three homes each have a fireplace. The comparables have land assessments ranging from $21,835 to $32,674 or from $0.09 to $0.22 per square foot of land area and have improvement assessments ranging from $60,120 to $170,331 or from $23.09 to $36.48 per square foot of living area. It was reported the subject has a residence assessment of $49,815 or $16.42 per square foot of living area (based on a dwelling size of 3,304 square feet).

[7] The appellant sought to question the witness regarding his tax returns, but the Administrative Law Judge did not allow this questioning as these documents were not timely submitted by either party as evidence or rebuttal evidence in this appeal. 86 Ill. Admin. Code § 1910.67(k).

In closing argument, the board of review contended the appellant describes the subject with residential property terminology and intended to build a residence. The board of review further contended the subject buildings have components that are not common to farm buildings such as an asphalt roof, solar panels, and wall outlets. The board of review reiterated the highest and best use of the property is not as a farm building. The board of review argued the storage of mowers and other equipment and supplies is not indicative of farm use.

Based on this evidence, the board of review requested the assessment classifications and their assessments be sustained.[8]

Appellant's Rebuttal

In written rebuttal, the appellant submitted a brief, together with documents filed with his evidence, documents relating to board of review proceedings, additional documents relating to the CSP land, and an additional building schematic drawing describing "shop" area. In the brief, the appellant argued the board of review's comparables are finished residences, which are dissimilar to the subject in features and amenities, compared to the subject farm property improved with farm buildings. The appellant disputed conclusions regarding the subject and the comparables in the township assessor's brief presented by the board of review and presented explanations to rebut these conclusions.

At hearing, in rebuttal, the appellant argued that contrary to Shaw's testimony that the items inside the main building are not farm equipment and supplies, a single-family residence would not have two rooms filled with five or six planting tables like the subject or a garage filled with tools and equipment, including a 6 foot grader that needs to be used with a tractor, like the subject. The appellant further argued the board of review's witness made conclusions about the subject's assessment without ever having visited the subject property.

Conclusion of Law

Classification

The appellant's argument is based in part 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 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:

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[8] At hearing, the Administrative Law Judge ordered the board of review to produce within 30 days of the hearing date the assessment amounts for the subject buildings if classified and assessed as farm buildings, which were timely provided by email to the Administrative Law Judge and the appellant.

> 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).

Farmland is entitled to a preferential assessment under the Property Tax Code. Section 10-125 of the Property Tax Code (35 ILCS 200/10-125) 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. Section 10-125(a) provides that “Cropland shall be assessed in accordance with the equalized assessed value of its soil productivity index as certified by the Department and shall be debased to take into account factors including, but not limited to, slope, drainage, ponding, flooding, and field size and shape.” Section 10-125(c) provides that: “Other farmland shall be assessed at 1/6 of its debased productivity index equalized assessed value as cropland.”

For farm buildings, Section 10-140 of the Property Tax Code (35 ILCS 200/10-140) provides that: “Improvements other than the dwelling, appurtenant structures and site, including, but not limited to, roadside stands and buildings used for storing and protecting farm machinery and equipment, for housing livestock or poultry, or for storing feed, grain or any substance that contributes to or is a product of the farm, shall have an equalized assessed value of 33 1/3% of their value, based upon the current use of those buildings and their contribution to the productivity of the farm.”

Based on the statutory definition of a farm, the Board finds the evidence clearly shows the only use of the subject property is a farm use. The Board finds the testimony, photographs, and other documentation in the record demonstrate the appellant grows and harvests vegetable and fruit crops and cultivates other plants on the subject property and uses the subject’s buildings for activities that contribute to the farm, such as starting seeds, washing vegetables, and storing farm equipment and supplies. The Board finds the record evidence further demonstrates these farming activities have been continuous at the subject property for more than two years prior to the assessment date and comply with the two year farm use requirement of Section 10-110. Moreover, the Board finds the board of review did not present any evidence to refute the farming activities described by the appellant.

The Board gave little weight to the board of review's contention that the farming activities at the subject property are incidental to a primary residence use. The Board finds the testimony, photographs, and other documentation in the record demonstrate the buildings are uninhabitable as a residence and have never been occupied as a residence. Although the appellant may have originally intended to construct a residence, the Board rejects the board of review's contention that intent or the board of review's suggested highest and best use should be given more weight than the subject's actual use as a farm.

The Board gave little weight to Shaw's conclusion regarding the subject's primary use. In reaching her conclusion, Shaw did not visit the subject property, did not consult with the township assessor regarding the township assessor's inspection of the subject property, and based her conclusion solely on photographs without further investigation of items stored at the subject property, many of which were unfamiliar to her. With regard to the subject's land, Shaw dismissed the appellant's farming activities as hobby farming and relied instead on a default determination that the subject is residential because it could not be classified as a farm due to a majority of the land being assessed as CSP land. To the contrary, the Board finds Section 1-60 defines a farm based on its use, not based on the size of its acreage. In fact, 0.40 of an acre of the subject's land is already assessed as farmland.

With regard to the subject's improvements, the Board finds Shaw's reliance on the exterior appearance of the subject's buildings to be misplaced. The Board finds Section 10-140 defines farm buildings by their current use and contribution to a farm, not by their looks, potential use, highest and best use, or descriptive nomenclature as contended by Shaw and/or the board of review.

Based on this evidence, the Board finds the disputed 1.75 acres of the subject's land are entitled to classification as farmland and the subject's buildings are entitled to classification as farm buildings. The Board finds the evidence supports the current assessment of the 10.44 acres in CSP and the current assessment of the 0.40 of an acre as farmland, both of which were not disputed by the parties. Accordingly, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction in the subject's assessment is warranted.

With regard to the subject's assessment as farmland, the Board finds a total of 1.1 acres is to be classified as cropland consistent with the appellant's request and the remaining disputed 1.05 acres is to be assessed as other farmland. Based on the soil data presented by the board of review and the certified farmland values for 2022 published by the Illinois Department of Revenue,[9] the subject's total farmland assessment is $381, which includes $100 for the undisputed 0.40 of an acre.

[9] Calculated as $99 (0.25 of an acre with PI 107 at EAV $394.41) + $132 (0.45 acres with PI 95 at EAV $292.33) + $51 (1/6 of 0.07 of an acre with PI 95 at EAV $292.33) + $100 for the undisputed 0.40 of an acre.

Based on farm building cost information provided by the board of review, the main building would have a cost of $61,384.73, a cost for the 2-level deck of $1,964.60 based on 517 square feet per level at a cost of $1.90 per square foot, and deprecation of $4,223.29 based on an age of 2 years old and an economic life of 30 years. The Board has revised this cost calculation to reduce the cost of the deck to $844 due to the first level having a farm use and the second level being completely unused, resulting in a total cost for the main building of $62,228.33. The Board has further revised this cost calculation for depreciation based on the 5 year old actual age of this building, or $10,371.39, resulting in a revised depreciated cost of $51,856.94 and an assessed value of $17,284.

The board of review presented an assessed value for the small building of $3,716, which would reflect a depreciated value of $11,533.15 using a building age of 2 year old, an economic life of 30 years, and an undepreciated cost of $11,931.67. The Board has revised this cost calculation for depreciation based on the 7 year old actual age of this building, or $2,784.06, resulting in a revised depreciated cost of $9,147.61 and an assessed value of $3,048.90.

Based on these revised calculations, the subject's total farm building assessment would be $20,333.

Assessment Inequity

The appellant also 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 met this burden of proof and a reduction in the subject's farm building assessment is warranted.

With respect to land assessment inequity, and having determined that the balance of the subject's land not enrolled in a CSP should be classified as farmland, the Board finds the presentation of comparables by the parties does not establish whether the subject's land is entitled to a preferential farmland assessment. As discussed above, farmland is assessed according to its productivity pursuant to Section 10-125 of the Property Tax Code. The Board finds it is not appropriate to compare preferential farmland assessments, as these properties may concern different soil types, productivity, and adjustments, or to compare a preferential farmland assessment to the land assessments of other types of properties, like the board of review's residential land comparables, which are not assessed pursuant to Section 10-125. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land after being classified as farmland herein was inequitably assessed and no further reduction in the subject's land assessment is warranted.

With respect to improvement assessment inequity, the appellant presented fifteen farm building comparables and the board of review presented four residence comparables. The Board gives no weight to the board of review's comparables, as the subject has no residence as discussed above.

The Board gives less weight to the appellant's comparables #2, #3, #4, #6, #8, #9 through #13, #15 and #16, which are less similar to the subject in combined building size than the other comparables in this record.

The Board finds the best evidence of farm building assessment equity to be the appellant's comparables #1, #5, #7, #8, and #14, which are located in Monee like the subject and are more similar to the subject's combined building size of 2,500 square feet (1,924 + 576). These comparables each have combined farm building sizes ranging from to 1,629 to 3,810 square feet and have a farm building assessments ranging from $5,480 to $8,696 or from $2.23 to $3.73 per square foot of building area. The subject's farm building assessment as determined herein of $20,333 or $8.13 per square foot of building area falls above the best comparables in this record and appears to be excessive. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's farm buildings were inequitably assessed and a reduction in the subject's farm building assessment for assessment inequity is justified.

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: September 17, 2024

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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