



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

APPELLANT: Steven & Mary Rochon  
DOCKET NO.: 22-02511.001-F-1  
PARCEL NO.: 02-13-102-010

The parties of record before the Property Tax Appeal Board are Steven & Mary Rochon, the appellants; and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$0
<b>Homesite:</b>	\$39,948
<b>Residence:</b>	\$92,295
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$132,243

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Lake 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 subject property is improved with a 1-story dwelling of wood siding exterior construction with 2,529 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an 864 square foot garage. The parcel consists of a 121,117 square foot, or a 2.78 acre, site and is located in Antioch, Antioch Township, Lake County.

The appellants contend a portion of the subject parcel should be classified as farmland as the basis of the appeal. In support of this argument, the appellants submitted a brief asserting a portion of the subject property is used for agricultural purposes. The appellants contended they have raised bees on the subject property since the summer of 2020. The appellants submitted photographs of four beehives, aerial photographs of the subject property on which the appellants

have marked the locations of the beehives, a soil survey map, a certificate of registration from the Illinois Department of Agriculture Apiary Inspection Section dated May 4, 2020, and applications regarding the same for four beehives. The appellants asserted the township assessor approved 1.3 acres, or 56,628 square feet, of the subject's land for a farmland assessment. Based on this evidence, the appellants requested a farmland classification for a portion of the subject parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,243. The subject property has land assessment of \$39,948 or \$0.33 per square foot of land area, without any preferential farm assessment.

In support of its contention of the correct assessment the board of review submitted a brief contending that the subject property is zoned for residential use. The board of review submitted a zoning map depicting the subject is located in a residential zoning area with an agricultural zoning area adjacent to the subject across US Highway 45, which abuts the subject property. The board of review acknowledged the subject has four beehives. The board of review further argued a property that is primarily used for a residential purpose does not qualify for a farm assessment, even if farm products are grown or livestock raised on the property. The board of review presented an excerpt from the Illinois Department of Revenue's Publication 122 Instructions for Farmland Assessments. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants asserted the subject property now has six beehives, but acknowledged the parcel is not zoned for agricultural use due to its size of less than 5 acres. The appellants argued the subject adjoins commercial properties and billboards and is adjacent to agriculturally zoned properties which are greater than 5 acres in land size. The appellants presented photographs of areas adjoining the subject. The appellants disagreed that only 1.3 acres of the subject are used for beekeeping and further argued the subject parcel's wooded areas provide food for bees. The appellants contended they sell honey from their beekeeping activities to friends, neighbors, colleagues and others, and presented IRS Form Profit or Loss from Farming for tax year 2022 depicting farm expenses but no farm income.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not 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).

Based on this statutory definition of a farm, the Board finds the evidence clearly shows the subject property has not been used for an agricultural purpose for at least two years preceding the date of assessment. The parties agree that the appellants raise bees on the subject property and that at least four beehives are located on the property. Most importantly, the appellants presented evidence to demonstrate four beehives have been at the property since May 2020, which is less than two years from the January 1, 2022 assessment date and does not meet the preceding two year statutory requirement of Section 10-110. Thus, based on this evidence, the Board finds the subject property is not entitled to a farmland classification and no reduction in the subject's assessment is warranted.

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: January 16, 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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COUNTY

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