



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

APPELLANT: Gerald Kurtti
DOCKET NO.: 22-03020.001-F-1
PARCEL NO.: 03-13-100-011

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

F/Land:	\$20
Homesite:	\$31,158
Residence:	\$59,856
Outbuildings:	\$0
TOTAL:	\$91,034

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kendall 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 1.5-story dwelling of frame exterior construction with 1,841 square feet of living area. The dwelling was constructed in 1860. Features of the property include a basement, a 2-car detached garage, a 2-story barn, a corn crib, a chicken coop, a milk house, and a grain silo. The property has a 3.4359 acre site, of which 0.0487 of an acre is cropland, 3.0975 acres is homesite, and 0.2897 of an acre is public road. The property is located in Oswego, Oswego Township, Kendall County.

The appellant contends a portion of the subject's homesite should be classified as farmland as the basis of the appeal.¹ In support of this argument, the appellant submitted a brief asserting 1.17

¹ The appellant did not contest the assessment of the subject's residence nor contend any of the improvements located on the subject property are farm buildings.

acres is used as a homesite and 2.27 acres is used for raising bees and harvesting fruit. The appellant asserted he entered into an agreement with a local beekeeper, Mike Prescott, on December 7, 2019 to establish two beehives in the southeast corner of the property in 2020. The appellant presented a copy of a Bee Hive Location – Land Lease Agreement dated December 7, 2019 between the appellant and Mike Prescott, which relates to the 2020 beekeeping season and pursuant to which Prescott will place three beehives at “560/606 Wolf Road” (which includes the subject property and another property that is not the subject of this appeal).²

The appellant further contended that apple trees are planted on the property. The appellant presented an aerial photograph depicting a row of apple trees, a photograph of an apple tree, and a photograph of a basket of apples. The appellant stated the trees were planted in 2002 and a basket of apples was harvested in 2022. The appellant argued an adjacent parcel owned by the appellant is improved with a pole building used to store beekeeping and fruit tree supplies and is classified as Farm Land with Buildings by the county, and another adjacent parcel owned by the appellant is improved with a residence and is classified as Residential by the county.

Based on this evidence, the appellant requested a farmland assessment for 2.27 acres of the subject parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,034, which consists of \$20 for farmland, \$31,159 for homesite, and \$59,856 for residence. In support of its contention of the correct assessment the board of review submitted an aerial photograph of the subject, indicating an area around the beehives and an area around the apple trees have each been designated as cropland. The board of review also presented notes from a board of review hearing, where the board of review concluded the areas around the apple trees in front of the big barn and the area around the beehives would be classified as farmland with the remaining land to be classified as homesite. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellant’s 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 appellant 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;

² The Board notes the appellant did not present any extension or renewal of this agreement for the 2021 or 2022 beekeeping seasons.

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 1-60 of the Property Tax Code (35 ILCS 200/1-60), as noted in Publication 122, excludes from the definition of a "farm" property that is primarily used for residential purposes even though farm products or animals are grown, fed, or bred on the property incidental to the residential use.

Based on this statutory definition of a farm and the guidance from Publication 122, the Board finds the appellant has not demonstrated the subject's land is incorrectly classified. The parties agree a portion of the subject's land is used for farming activity. However, the parties disagree as to the acreage that is used for this farming activity. The board of review classified the areas around the apple trees and around the beehives as cropland, totaling 0.0487 of an acre. The Board finds the appellant has not demonstrated how any additional portions of the subject's land are used for farming activities. Thus, based on this record, the Board finds no additional portion of the subject parcel is entitled to a preferential farmland assessment, and thus, 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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APPELLANT

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