



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

APPELLANT: Mark Stricklin  
DOCKET NO.: 23-02442.001-F-1  
PARCEL NO.: 08-08-101-043

The parties of record before the Property Tax Appeal Board are Mark Stricklin, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **Reduction** 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>	\$TBC*
<b>Homesite:</b>	\$TBD
<b>Residence:</b>	\$94,732
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$TBD

\* TO BE CERTIFIED

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on July 9, 2025 for a hearing at the Lake County Board of Review Office in Waukegan pursuant to prior written notice dated May 8, 2025. Appearing was the appellant, Mark Stricklin, and on behalf of the Lake County Board of Review, Assistant State's Attorney Alexandra Mitich, along with the board of review's witness, Marty Kinzel, Chief Real Estate Appraiser for the Lake County Board of Review.

**Findings of Fact**

The subject property consists of a 2-story dwelling of frame exterior construction with 2,056 square feet of living area. The dwelling was constructed in approximately 1960 and has an effective age of 1988. Features of the home include a basement with finished area, central air

conditioning, two fireplaces, a 528 square foot garage, a 338 square foot enclosed porch and a 666 square foot inground swimming pool. The subject property also includes approximately ten beehives. The property has a 45,170 square foot or 1.037-acre site and is located in Waukegan, Waukegan Township, Lake County.

The sole basis of the appeal is an incorrect classification of the land; and no dispute was raised concerning the improvement assessment of the subject property. The appellant contends the subject site is incorrectly assessed as a residential parcel, arguing at a minimum, that a portion of the site should be re-classified as farmland. In support of this argument, the appellant submitted an aerial photograph of the subject site from the Lake County Assessor's website which identifies the subject site as containing 36,896.16 square feet or 0.85-acre of "Prime Agricultural Soil." To further support the farmland classification argument, Mr. Stricklin cited portions of the Property Tax Code (the Code) and the Illinois Department of Revenue Publication 122, Instructions for Farmland Assessments (Publication 122) along with other documents.

Mr. Stricklin read into the record the definition of farm as found in Section 1-60 of the Code, contending there are contradictions in the statute regarding the use of the terms "solely" and "primary". Mr. Stricklin argued solely means only one use while primary means multiple uses. Section 1-60 defines a farm as follows:

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. [emphasis added] (35 ILCS 200/1-60)

Mr. Stricklin testified that farm assessments for property in Lake County are controversial because it is the township assessor who makes the farmland classification determination while in other counties a farmland classification is determined at the county level. Therefore, Mr. Stricklin opined Lake County farmland classifications do not have a consistent rational basis nor are they uniformly applied as advised in Publication 122, page 6.

Mr. Stricklin submitted two favorable farmland classification decisions issued by the Property Tax Appeal Board. In PTAB Docket No. 2008-01444 the Board found a pond located on an

otherwise farmland assessed site should be assessed as other farmland because the pond supported the livestock present. In Docket No. 2003-01820 PTAB found that state statutes are controlling over a county policy requiring a minimum site size for a farmland assessment. At hearing Mr. Stricklin moved to submit new evidence documenting four parcels with less than a 5-acre site located in Lake County which have a farmland assessment. Ms. Mitich objected to the admission on the grounds that there was no source included in the documentation, some of the parcels lacked parcel identification numbers and that site size was outside the scope of the appellant's appeal. After further discussion, the board of review agreed to stipulate that Lake County includes some parcels of less than 5-acres in size, that are classified as farmland. The ALJ sustained the board of review's objection and the documentary evidence was not accepted into the record, but the stipulation was accepted and is part of this record.

Mr. Stricklin testified bees are unique in that they do not require a specific crop but will forage from 3 to 5 miles from the hive in search of nectar and pollen. The appellant testified his bee "farm" has been in business for five years and is a registered apiary with the Illinois Department of Agriculture. To document these facts, Mr. Stricklin submitted copies of income tax returns including Schedule F for 2020 to 2023 demonstrating profit/loss associated with his beekeeping business along with a copy of a certificate issued by the Illinois Department of Agriculture indicating he has met the requirements of the Bees and Apiaries Act (510 ILCS 20/2(a)) and was issued a registration number in May 2019.

Based on this evidence, Mr. Stricklin requested, at hearing, a portion of the subject site, excluding the footprint of the dwelling, pool and driveway be reclassified from residential to farmland. This request differs from the appellant's appeal petition where the appellant requested a total assessment of \$95,010 including a farmland assessment of \$278, a homesite assessment of \$0, a residence assessment of \$94,732 and a farm building assessment of \$0.<sup>1</sup>

Under cross examination, Mr. Stricklin testified his full-time job is the Waukegan Township Assessor. Mr. Stricklin testified he is a full-time resident at the subject property along with his wife and that they entertain guests at the property including around the pool which is located at the back of the dwelling. As the township assessor for Waukegan Township, Mr. Stricklin testified that a commercial agricultural use is not permitted within Waukegan Township. He further testified that bees are allowed within the limits of the City of Waukegan, although, they could be removed by a nuisance ordinance if applicable. Mr. Stricklin testified he characterized his beekeeping as a business and not a hobby, even though profits reported in Schedule F were nominal. Mr. Stricklin further argued that there is no statutory requirement for a farm to make money in order to be classified as a farm.

In closing, the appellant requested that this Board provide clarification as to the interpretation of statutes around the definition of farm as it is applied to beekeeping, particularly given the circumstance where no crop is planted.

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<sup>1</sup> There was no objection made to the appellant's modification of the requested assessed value of the subject property at hearing, but the Board's procedural rule 1910.31 prohibits amending appeals after the board of review has been notified of the appeal except to correct technical defects.

Under questioning by the ALJ, Mr. Stricklin testified he added beehives to the subject property at the request of his wife. When asked how many acres a 3-to-5-mile area constitute, Mr. Stricklin did not know, but Mr. Kinzel stated that google reported a 5-mile radius is equivalent to approximately 3,200 acres of land. Mr. Stricklin testified that if his bees were prohibited from accessing the portion of his site which he contends is farmland, the bees would continue to produce honey.

Mr. Stricklin testified that keeping, raising, breeding and feeding bees is a year-round process that requires constant monitoring. He testified he provides pollen patties and probiotics for the bees, treats the hives for mites, splits the hives when a new queen cell is developed and added that he uses his garage for his bee equipment and a room in his house to package honey.

In response to questions regarding the requirements of the Illinois Department of Agriculture to register an apiary, Mr. Stricklin testified that he completed a form and provided the location and number of hives so that the hives can be inspected by the State of Illinois.

The ALJ asked Mr. Stricklin if the “vast majority of the subject site is devoted, committed, dedicated, or wholly given to the production of apiary products.” Mr. Stricklin initially responded, “that is the question.” The ALJ restated the question a second time, and Mr. Stricklin responded “yes.” After the ALJ reminded the appellant he was under oath, he then responded, “I don’t know. Bees occupy a small footprint.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,773 with an improvement assessment of \$94,732 and a homesite (land/lot) assessment of \$20,041.

In support of its contention of the correct classification for the subject site, the board of review submitted a brief prepared by Lake County State’s Attorney, Eric F. Rinehart. The board of review’s brief argues the primary use of the appellant’s property is residential. The brief includes definitions found in the Code for farm and for a farmland assessment. Additionally, the board of review cites Publication 122 which provides guidance interpreting the farm definition as follows:

Because the farm definition prohibits farmed portions of primarily residential parcels from receiving a farmland assessment, assessors must make primary-use determinations on parcels that contain both farm and residential uses. According to this guideline, the primary use of a parcel containing only intensive farm and residential uses is residential unless the intensively-farmed portion of the parcel is larger than the residential portion of the parcel.

Attorney Mitich showed Stricklin an aerial photograph of the subject property and requested he circle the portion of his site containing beehives. Mitich moved to enter into the record this edited aerial photograph along with a second aerial of the subject site wherein the beehives were outlined with a box indicating a size of 371 square feet, or approximately 0.82% of the subject site. Without objection, both aerial photographs of the subject were admitted into the record and marked as hearing Exhibits 1 and 2, respectively.

Mitich called her witness, Marty Kinzel, who testified he was the Chief Real Estate Appraiser for Lake County and has a working relationship with the appellant. Mr. Kinzel testified the subject property is located within the limits of the City of Waukegan and is zoned R2. Mr. Kinzel attested the appellant filed a complaint with the Lake County Board of Review challenging the value of his dwelling along with a request for reclassification of the subject site. At that hearing, Mr. Kinzel testified the appellant's requested dwelling assessment was granted but no change was made to the classification of the subject site.

Under cross examination, Mr. Kinzel testified that Lake County cannot approve a use of land that is not permitted by the City of Waukegan adding that no commercial use is permitted or conditionally permitted by the City of Waukegan for property with R-2 zoning.

Mitich summarized the board of review's position arguing the issue is whether the residential percentage of the subject site is greater than the farm percentage of the site. Mitich asserted the Illinois Department of Revenue is clear that when mixed residential and farm uses are present on a site, the farm use must be greater than the residential use in order to be eligible for a farmland classification. Mitich contended Mr. Stricklin's beekeeping business is a "side gig" and not a primary source of income for the appellant. Furthermore, Mitich asserted that the beehives occupy 371 square feet of area out of a 45,170 square foot site, further supporting the primary use of the site as residential. While the board of review cannot grant the appellant a farmland classification due to its R2 zoning, should the Property Tax Appeal Board determine the appellant's beekeeping operation qualifies for a farmland classification, the board of review contends that only the physical space occupied by the beehives should be granted such a classification.

### **Conclusion of Law**

The appellant contends the subject site is incorrectly classified as a residential property, arguing a portion of the site should be reclassified as farmland. 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 appellant submitted evidence that he has ten beehives located on the subject site which also contains his permanent dwelling along with other residential improvements, that his hives are registered with the Illinois Department of Agriculture and have been producing honey for sale at least since 2020 based on tax documents. Mr. Stricklin also submitted language from the Property Tax Code, the Illinois Department of Revenue Publication 122 and prior decisions of this Board regarding farmland classifications. Ultimately Mr. Stricklin opined the Code fails to adequately address the nature of bee farming due to the bees' proclivity to forage.

The board of review also submitted language from the Property Tax Code and Publication 122 presenting its position that the present use of the subject property is residential with an incidental additional use supporting beehives.

Here, the Board finds the evidence in the record demonstrates the subject site includes both a single family dwelling, other residential improvements and ten beehives which produce honey

and have been registered with the Illinois Department of Agriculture since May 2019. The Board finds the appellant demonstrated he keeps, breeds, feeds and maintains the bees which produce honey which was not refuted by the board of review. The question before this Board is whether the appellant's beekeeping use of the subject site qualifies as a farm under the Property Tax Code.

Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" as follows:

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. [Emphasis added.]

In order to qualify for an agriculture assessment, the parcel must be farmed 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) Illinois Department of Revenue Publication 122 provides guidance in this determination stating:

According to this guideline, the primary use of a parcel containing only intensive farm and residential uses is residential unless the intensively-farmed portion of the parcel is larger than the residential portion of the parcel. For purposes of this guideline, "intensive farm use" refers to farm practices for which the per-acre income and expenditures are significantly higher than in conventional farm use. Intensive farm use is typically more labor-intensive than conventional farm use. According to this guideline, the primary use of a parcel containing only conventional farm and residential uses is residential unless the conventionally-farmed portion of the parcel is larger than the residential portion of the parcel. **These presumptions may be rebutted by evidence received that the primary use of the parcel is not residential.** For purposes of this guideline, "conventional farm use" refers to the tending of all major and minor Illinois field crops,

pasturing, foresting, livestock, and other activities associated with basic agriculture. [emphasis added]

In Kankakee County Bd. of Review v. Illinois Prop. Tax Appeal Brd., the court stated the present use of land determines whether it is a farm for assessment purposes:

“The definition of a farm is “very broad.” For tax assessment purposes, our court has concluded that the present use of the land determines whether it receives agricultural or nonagricultural valuation. A parcel of property may properly be classified as partially farmland, provided those portions of property so classified are used solely for the growing and harvesting of crops. Our court further concluded that lands that were currently being farmed, and that had been used as farmland for many years, and that had not been “improved,” were used solely for the growing and harvesting of crops. Accordingly, our court concluded that where the property was used solely for the growing and harvesting of crops, it also was devoted primarily to the raising and harvesting of crops.”

Kankakee County Bd. of Review v. Illinois Prop. Tax Appeal Bd., 305 Ill. App. 3d 799, 802-3 (3d Dist. 1999) (citing McLean County Board of Review v. Property Tax Appeal Board, 286 Ill. App. 3d 1076, 1081 (4<sup>th</sup> Dist. 1997) and Santa Fe Land Improvement Co. v. Property Tax Appeal Board of the Department of Local Government Affairs, 113 Ill. App. 3d 872, 802-803 (3d Dist. 1983)).

The court further stated, “The dissent’s interpretation [in the Santa Fe case] of “primary” use of the land ignores our prior holding and would, instead, effectuate the Department of Revenue’s advisory guidelines which we reject.” Id. 803. The court, as this Board has also done, rejected the Department of Revenue’s advisory guidelines, concluding the definition of a farm under Section 1-60 does not require a classification based on the use of the whole property but rather provides for property that is used solely for farming purposes to be classified as farmland even though it is part of a parcel that has other uses. Id.

Based on the evidence and testimony presented, the Board finds the appellant keeps, feeds, breeds and maintains bees in ten hives on a portion of his property and has been actively bee farming since at least 2020. Therefore, that portion of the subject site occupied by beehives which totals 371 square feet or 0.82% of the subject site is entitled to a farmland classification and assessment.

As to the remainder of the subject site, the appellant testified the bees would be successful and continue to produce honey even if they were precluded from accessing the portion of the subject site not occupied by residential improvements. Moreover, the appellant testified bees forage from 3-to-5 miles for nectar and pollen or the equivalent of up to 3,200 acres of land. Therefore, the Board further finds the remainder of the subject site is properly assessed as residential land.

In conclusion, the Property Tax Appeal Board finds the board of review's assessment of the subject parcel is incorrect and a reduction is warranted. The Board hereby **ORDERS** the Lake County Board of Review to compute a farmland assessment for 371 square feet of the subject parcel in accordance with this decision. The board of review is ordered to submit the revised

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farmland assessment to the Springfield Office of the Property Tax Appeal Board **within 30 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: \_\_\_\_\_

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 16, 2025



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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