



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

APPELLANT: John Hanno
DOCKET NO.: 23-03225.001-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:	\$664
Homesite:	\$4,252
Residence:	\$0
Outbuildings:	\$8,140
TOTAL:	\$13,056

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 2023 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 April 15, 2026 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated February 19, 2026.¹ Appearing was the appellant, John Hanno, and appearing on behalf of the Will County Board of Review was John Trowbridge, Deputy Supervisor of Assessments, and the board of review's witnesses, Dale Butalla, Supervisor of Assessments, and Sandra Heard, Monee Township Assessor.

The subject property consists of two improvements. Improvement #1 is a frame exterior construction building with 1,924 square feet of main floor area, including 814 square feet of

¹ By agreement of the parties, the hearing of this appeal was consolidated with Docket No. 24-00548 for purposes of hearing only.

garage area, and 1,924 square feet of upper story/attic area. Improvement #1 is approximately 7 years old and features a concrete slab foundation and a 2-story deck with 444 square feet of building area on each level. Improvement #2 is a 576 square foot building that is approximately 8 years old. The property has a 12.59 acre site, of which 10.44 acres are enrolled in a Conservation Stewardship Program (“CSP”), and is located in Monee, Monee Township, Will County.

Appellant’s Evidence

The appellant contends assessment inequity and seeks a preferential farm assessment as the bases of the appeal.² The appellant contends the subject’s land should be assessed as farmland and the subjects two improvements should be assessed as farm buildings.

Farm Assessment. In support of the request for a farm assessment, the appellant submitted a narrative brief contending that the subject property has not changed since 2017, although the appellant acknowledged a “leased solar system” was installed about 4 years ago. At hearing, Hanno testified this system was installed in 2019 but the service was terminated when the company went bankrupt. The appellant submitted affidavits or statements dated in 2021 or 2022 affirming the farm use and a determination that the subject’s 2022 tax year assessment included farmland and farm buildings assessments. At hearing, Hanno argued the Property Tax Appeal Board determined farmland and farm building assessments for the 2021 and 2022 tax years and requested these assessments be carried to the 2023 tax year.³ The appellant testified the township assessor inspected the subject property with a photographer sometime in 2023.

In the brief, the appellant explained Improvement #1, for which construction started in 2016, is unfinished and vacant, with no living area, bathrooms, kitchen, heat, air conditioning, or septic system. The appellant described the second level as unfinished and closed off due to exposed insulation. The appellant pointed out the subject has no occupancy permit and the appellant has never lived at the subject property. Hanno confirmed this description and reiterated his argument that Improvement #1 is not a residence during his testimony at hearing. On cross examination, the appellant agreed Improvement #1 has garage doors, plumbing, lighting/electrical, walls, insulation, and exterior siding, but denied Improvement #1 has HVAC rough-ins, ceiling lights, stairs, and septic field stubbing. The appellant submitted a statement dated November 18, 2018 that the second level of the residence will not be finished or occupied at this time.

In the brief and at hearing, the appellant stated that Improvement #1 is used for growing and starting plants, washing harvested vegetables, and storing farm equipment, tools, and supplies. The appellant stated vegetables, herbs, berries, and grapes are grown alongside and behind Improvement #1. Hanno testified he stores a grater, mowers, rototillers, chemicals, and farm records inside Improvement #1.

² Although the appellant indicated assessment equity as the basis, the appellant’s request is for the land to be assessed as farmland and the buildings to be assessed as farm buildings. Moreover, the parties addressed both arguments in their evidence.

³ The Board finds that the “rollover statute” (35 ILCS 200/16-185), which allows an assessment to be carried forward to the remaining tax years within a general assessment period subject to equalization, is only applicable to owner-occupied residential properties. The Board finds the appellant does not contend the subject is an owner-occupied residence, and thus, a reduction under Section 16-185 is not applicable.

The appellant contended in the brief that he was not able to obtain financing to complete Improvement #1 and he had requested that the county convert the building permit to agricultural. Hanno estimated it would cost an additional \$79,000 to finish the building, plus costs for a new permit. The appellant asserted in the brief that he placed an old air conditioning condenser unit at the property “to make it appear like we had air conditioning in the building, if we could have gotten a drive by appraisal” to obtain financing. On cross-examination at the hearing, the appellant denied obtaining any residential permits for the subject. The appellant testified the permit for Improvement #2 was for an agricultural building and the permit for Improvement #1 was for a garage with a shop.⁴

With regard to Improvement #2, the appellant contended in the brief that this building is used to store farm equipment, tools, chemicals, and fertilizer. Hanno testified he stores tools, rain barrels, and equipment like mowers and rototillers inside Improvement #2. The appellant submitted a copy of a building permit issued on August 27, 2014 in the amount of \$15,000 for a project entitled “AG Exempt” consisting of a 576 square foot building. Hanno argued this building was not initially assessed as a farm building despite being built under a permit for an agricultural structure.

The appellant presented a schematic drawing of the subject depicting: a garden area of 47,250 square feet (“vegetables and fruit”); an area around Improvement #1 (“plants” “blueberries” and “grapes”); an area adjacent to the garden (“trees compost much soil”); an area next to Improvement #2 (“trees plants”); and an area between Improvement #2 and the road (“trees plants conservation cover crop oats”). The remaining areas are labeled as conservation or flood areas. Hanno testified farm production started in 2014 and he grows vegetables, such as peppers, squash, beans, and tomatoes, grapes, and flowers at the subject property. The appellant testified the vegetables are harvested and sold and other types of plants are sold. Hanno testified he starts seeds and plants inside Improvement #1; grows plants around Improvement #1 including on its main floor deck; and stores pots and bags of mulch on the main floor deck. The appellant explained at hearing that he no longer maintains a mulch pile and instead uses bagged mulch.

The appellant also submitted documentation of the enrollment of 10.44 acres in a CSP effective July 18, 2019; a business certificate dated August 2, 2007; building plans for Improvement #1; a soil report; aerial photographs; and photographs dated in 2020 or undated. Photographs depict the garden area, plants around Improvement #1, cover crop areas, soil, compost, and mulch piles, and trees planted in rows near Improvement #2. Upon questioning by the Administrative Law Judge (ALJ), Hanno denied the photographs were from 2020. Hanno testified he did not know how to adjust the date on his camera and the dates shown on the photographs are incorrect.

The appellant submitted a Conservation Program Contract between the appellant and the U.S. Department of Agriculture (USDA), effective March 24, 2022 through March 31, 2024. In consideration for the payment described, the contract provides the appellant will implement the conservation plan identified in the plan map, which depicts cover crop to be planted in the garden area next to Improvement #1 and a conservation cover crop to be planted in front of

⁴ Trowbridge acknowledged at the hearing that the board of review did not submit copies of the permits.

Improvement #2. Hanno asserted at the hearing that the entire property was farm when he purchased it and now is used for both conservation and farm.

Assessment Inequity. In support of the assessment inequity argument, the appellant submitted information on six equity comparables presented in the grid analysis of the appeal petition that was filed on February 10, 2024. The comparables are located either 0.5 of a mile or 1.0 mile from the subject, four of which are within the same township as the subject. The parcels range in size from 4.81 to 12.04 acres of farmland and have farmland assessments ranging from \$297 to \$4,215. The comparables are reported to have farm building assessments ranging from \$437 to \$26,664 but the appellant did not report the building sizes of these farm buildings. The appellant presented a summary of farm building sizes and their assessments, which does not correspond the assessment amounts for the six comparables presented in the grid analysis. The appellant submitted assessment data sheets for these six comparables which indicate a property class "F" for each property. Comparables #5 and #6 are the only properties with assessment that includes a non-farm land assessment and comparable #6 is the only property with an assessment that includes a non-farm building assessment.

The appellant also submitted information on additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Adm. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on these additional comparable properties submitted by the appellant is given no weight.

The appellant asserted in the brief that the subject is classified by county assessing officials as a Class F, 0011 Farmland with Buildings, but the board of review submitted comparables that are Class R, 0040 Residential properties. At hearing, the appellant argued the board of review's comparables are dissimilar residential properties compared to the subject, which has no living area.

Based on the appellant's comparables, the appellant computed a farmland assessment of \$3,399 or \$270 per acre for 12.59 acres of land, and a farm building assessment of \$5,925 or \$2.37 per square foot for 2,500 square feet of combined building area for the subject's two improvements. The appellant requested a reduction in the subject's assessment to \$9,324.

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 \$66,718. The subject property has a farmland assessment of \$115, a non-farmland assessment of \$25,862, a farm building assessment of \$4,224 for Improvement #2, and a residence assessment of \$36,517 for Improvement #1.

Farmland Assessment. In support of the subject's assessment, the board of review submitted letters from Iris Shaw, Deputy Supervisor of Assessments and Sandra Heard, Monee Township Assessor. Shaw's letter explained the subject has a farmland assessment for 0.40 of an acre, a non-farmland or homesite assessment for 1.50 acres, and an assessment for CSP land of 10.69 acres. Shaw acknowledged the CSP land should be 10.44 acres but stated measurements were applied to be as close as possible without changing the acreage unreasonably. Shaw could not determine whether any additional acreage or the second building were being used for farming based on photographs of the subject property. Shaw recommended obtaining receipts of sales and proof of farm income from the appellant to establish farming activities in additional areas. The board of review did not call Shaw as a witness at the hearing.

Heard's letter referenced the Illinois Building Code 2021, which provides that "a farm building designation is only applicable when it was designed and constructed to house farm implements, hay, grain, poultry, livestock, and horticultural products." Using this definition, Heard determined that Improvement #1 was not a farm building because it was not designed or constructed as a farm building. Heard argued Improvement #1 has superior exterior features, such as the 2-level porches and integral garage, that add to its value. Heard presented cost calculations with a total cost for Improvement #1 of \$262,744 and a full assessment of \$87,581. Heard noted Improvement #1's assessment of \$32,126 (reflecting a market value of \$96,388) is 63% less than the full assessment. Heard also presented printouts of Monee Township Permit Data for two permits at the subject property totaling \$343,407: one issued on August 27, 2014 for \$107,589 for a Building - House and one issued on September 25, 2015 for \$235,818 for a Building - House.⁵ Based on the cost estimates and permit data, Heard disagreed with the appellant's requested \$0 non-farm building assessment.

Heard summarized the history of the subject's assessments from 2017 to 2023. For the 2020 tax year, Heard explained a farmland assessment of \$75 was added to the assessment and that she assessed the non-farm land at \$25,626, including a CSP land assessment of \$5,626. For the 2021 tax year, Heard stated she only added the factor for a non-farm land assessment of \$26,484.⁶ Heard noted that in 2022 the board of review did not include an assessment for the CSP land and the 2022 total assessment should have been \$58,692, not \$54,440.⁷

Heard included with her letter a summary of a field visit to the subject property on October 27, 2022. With regard to Improvement #1, Heard stated she observed and photographs were taken of: farm equipment being stored and plant growing stations; no bathroom or kitchen facilities; a utility room with a water heater and container that appears to be part of a central heating system; and a large air conditioning unit outside. Heard stated she had no access to Improvement #2 but observed its exterior and viewed household items, like boxes and bicycles, through the window. Heard stated she observed a garden area of approximately 10,384 square feet, or 0.238 of an

⁵ The Board finds that neither of these printouts appears to be for the permit submitted by the appellant, which has a different permit number than those contained in the printouts.

⁶ Based on the 2020 and 2021 non-farm land assessments provided by Heard, the Board computes a factor of 1.0335 for 2021 and a CSP land assessment of \$5,814 for 2021. The 2020 CSP land assessment of \$5,626 would reflect a market value of \$112,520 or \$10,778 per acre and the 2021 CSP land assessment of \$5,814 would reflect a market value of \$116,280 or \$11,138 per acre.

⁷ The Board computes a CSP land assessment of \$4,252 from Heard's revised assessment, which would reflect a market value of \$85,040 or \$8,146 per acre.

acre. Based on this inspection, Heard recommended a revised assessment for the 2022 tax year of \$58,592 not including the farmland assessment “to be determined by Iris.” The revised assessment included a \$3,716 farm building assessment for Improvement #1, a reduced assessment for Improvement #2 of \$32,126, and a non-farm land assessment of \$22,750 (consisting of a \$4,252 CSP land assessment plus \$18,498 for the other non-farm land).⁸

At hearing, the board of review presented Heard as a witness. Heard testified she inspected the subject property in fall of 2022, during which she had access to Improvement #1 but not Improvement #2. Heard testified she had previously inspected the subject during the summer but did not recall the year. During the prior inspection, Heard said she had access to Improvement #2 but not Improvement #1. When questioned by the ALJ about the recommendation to assess Improvement #2 as a farm building in 2022 even though access was denied to this building in 2022, the witness explained Improvement #2 already had a farm building assessment.⁹

Heard testified she observed equipment and items inside Improvement #1’s garage that appeared to be the same items she had previously observed inside Improvement #2. Heard confirmed Improvement #1 had tables with grow lights, lighting, interior walls, drywall, plumbing, exterior siding, and stairs to a second level that were covered with plywood. Heard said she was unable to access the second level but obtained some photographs of that area from the appellant. Heard testified she observed a BBQ grill and chairs on the deck and did not see any farm supplies there. Heard testified she observed an air conditioning unit outside.

On cross-examination, Heard testified that she provided the photographs taken during the 2022 inspection to Iris Shaw. Heard said she reviewed the permits for the subject, with one being for a single family residence and one being just for a “building.” Heard described Improvement #1 as an unfinished structure that she concluded was intended to be a residence based on its permit.

Heard testified she observed the CSP land area and a garden area during the 2022 inspection. Heard estimated the garden area was approximately 9,000 square feet and she observed plants in pots alongside Improvement #1. Heard testified she observed a pile of compost and mulch. Heard testified the majority of the non-CSP land area appeared to have grass and did not appear to be a sod farm. Heard said she drives by the property about twice per year and has not seen grass being harvested or any trees planted in the ground or in pots. Heard clarified at hearing that the determination of a farmland assessment is made at the county level, not by the township assessor.

The board of review also presented argument and testimony from John Trowbridge, Deputy Supervisor of Assessments. Trowbridge argued farm income shows intent to use a property as a farm and concluded the subject does not produce sufficient farm income to have a primarily agricultural use. On questioning by the ALJ, Trowbridge conceded that Section 1-60 does not require proof of farm income under the statutory definition of a farm. Trowbridge contended the

⁸ Based on the 2022 tax year final board of review decision that was submitted by the appellant, the Board finds the subject had a total non-farm land assessment of \$18,498, suggesting the \$4,252 CSP land assessment was either omitted by the board of review as contended by Heard or was assessed at \$0.

⁹ The Board finds this statement is not supported by the 2022 tax year final decision which depicts no farm building assessment before board of review action or proposed by the board of review. The decision depicts the farm building assessment was first added to the final assessed value after board of review equalization.

subject's primary use is conservation as the CSP land is the largest portion of its acreage. Trowbridge argued Section 10-420(b) of the Property Tax Code (35 ILCS 200/10-420(b)) does not allow land receiving a preferential assessment under Section 10-420 to be farmland, and thereby, concluded farm and conservation uses are not compatible. Trowbridge asserted the board of review was unable to determine whether a change in the use of the property occurred in 2023 as assessing officials were unable to inspect the subject property in 2023. Trowbridge argued the subject's buildings have no occupancy permits due to failing inspection and cannot be occupied for any purpose. On questioning by the ALJ, Trowbridge said any code violations would have a negative impact on the subject's market value.

Trowbridge pointed out inconsistencies in the appellant's evidence, such as the appellant's testimony that vegetables are washed indoors in a tub without a drain; that no improvements have been made despite the addition of solar; and that Improvement #1 is a 1-story building with a second level. Trowbridge argued Hanno's description of cover crop was not consistent with Heard's description of grass at the subject property. Trowbridge concluded a garden is not a farm.

At hearing, the board of review presented argument and testimony from Dale Butalla, Supervisor of Assessments. Butalla acknowledged that Section 10-140 does not require a specific type of permit or construction for a farm building. However, Butalla argued that counties may have permit or other requirements not imposed by state statute, such as Will County's requirement of a permit for any structure to be built in the county. Butalla argued that Section 1-60 disqualifies the subject from a farmland assessment, notwithstanding any farming activities at the subject property. Butalla argued most of the subject's land is enrolled in a CSP so the subject's primary use is conservation. Butalla contended that a property may not qualify for a farm assessment unless its primary use is farm. Butalla explained the first step was to determine whether the property was residential, commercial, or industrial. Butalla agreed that zoning is not the determinative factor for farm use, but testified that he considered the subject's zoning in determining whether to classify the subject as residential, commercial, or industrial. Butalla concluded the subject should be classified as residential because it was not commercial or industrial. Butalla testified he then determined Section 1-60 prevents the subject from having a farm assessment, because farm is not the primary use. Butalla argued residential property is not limited to occupied residences and may include vacant land for development.

Equity Comparables. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same township as the subject, one of which is within the same township section as the subject. The parcels range in size from 109,771 to 238,480 square feet of land area and are improved with 2-story or part 1-story part 2-story homes ranging in size from 2,484 to 4,669 square feet of living area. The dwellings are from 15 to 44 years old. Each home has a basement, one with finished area, central air conditioning, and one or two garages ranging in size from 553 to 1,144 square feet of building area. Comparable #4 has a 960 square foot pole building. The comparables have land assessments ranging from \$23,772 to \$35,572 or from \$0.10 to \$0.24 per square foot of land area and have improvement assessments ranging from \$66,114 to \$187,313 or from \$25.39 to \$40.12 per square foot of living area.

Heard testified the board of review's comparables are in the same assessment neighborhood as the subject. Heard testified she was unable to tell from the property record cards whether any of the comparables have farmland. Heard said comparable #4 has a pole barn but she was uncertain whether it was assessed as a farm building or as a residential improvement. In her letter, Heard argued the appellant's comparables are not similar to the subject as they have only farm buildings unlike the subject, have no conservation land, and/or are located in a different township.

Trowbridge acknowledged the board of review's comparables are superior to the subject as they are completed structures, unlike the subject. Trowbridge said he did not personally inspect or take photographs of any of the board of review's comparables and denied reviewing any photographs of the subject other than those submitted as evidence in this appeal.

Based on this evidence, the board of review requested the subject's assessment be sustained, except for the CSP land assessment for which the board of review requested permission to submit a revised request. The ALJ ordered the board of review to certify the farm values for the subject's non-CSP land within 10 days. The ALJ granted the board of review's request to submit a revised assessment request also to be submitted within 10 days.

Appellant's Rebuttal

At hearing,¹⁰ the appellant disagreed with the board of review's argument that the farm use is incompatible with conservation use. Hanno contended he could plant and harvest trees, hay, and alfalfa in the conservation area, using the same land for both purposes. Hanno argued the property has had conservation and farm uses for many years.

Hanno explained the USDA contract, which was submitted with his evidence, requires the planting of cover crops. Hanno testified the USDA provided the seeds he was required to plant, including white Dutch clover, rye grass, and alfalfa. Hanno said he plants the cover crop seeds, grows the cover crops, and starts cutting in early June. Hanno testified he has planted evergreen trees as part of the USDA contract within the last four years. The appellant explained he is able to cut the cover crop around the evergreen trees which are planted in the same areas.

Upon questioning by the ALJ, the appellant testified the garden area is 150 feet deep and runs from the property line to Improvement #1, which also has plants alongside it. Hanno described evergreen trees in the area between the end of the garden and Improvement #2, which also has compost and soil piles. Hanno testified cover crop is planted alongside Improvement #2 to the property line and on the other side of the driveway along the front of the property. Hanno testified evergreen trees are planted in the front of the property in three or four north-south rows and also along the east property line.

With regard to the board of review's argument that Improvement #1 was not designed as a farm building, the appellant argued modern farm buildings have insulation, lighting, and electricity. The appellant agreed that equipment is moved from building to building as both buildings are

¹⁰ The appellant submitted written rebuttal on September 27, 2024, more than thirty days after the commencement of the rebuttal period on June 27, 2024, and the Board finds this rebuttal submission was untimely filed.

used for storage. Hanno contended Improvement #1 was built as a 3-car garage and shop and he did not have sufficient funds to convert it to a residence.

Board of Review's Post-Hearing Submission

Following the hearing, pursuant to the ALJ's order, the board of review certified 1.91 acres of the subject's non-CSP land (based on CSP acreage of 10.68 acres) would have a farmland assessment of \$664 and the subject's buildings would have a farm building assessment of \$8,140.

The board of review reported the subject's 2023 assessment includes a farmland assessment of \$115 and a non-farm land assessment of \$25,862, with \$4,252 for 10.68 acres of CSP land and \$21,610 for other non-farm land. The board of review argued that the township assessor incorrectly computed the CSP land assessment using 33.33% of 5% of fair cash value, rather than 5% of fair cash value as required by statute. The board of review converted the \$4,252 assessment to a market value of \$255,146, or \$23,890 per acre. Using this market value, the board of review computed a CSP land assessment of \$12,757 ($\$255,146 \times 5\%$) for 10.68 acres. The board of review requested the CSP land assessment be increased to \$12,747.

In response to the board of review's submission,¹¹ the appellant disagreed with the per acre value presented by the board of review. The appellant contended farm properties in the area sell for \$9,500 to \$15,000 per acre. The appellant argued a farm value should be used to compute the CSP land assessment rather than a residential land value, which results in a higher assessment that does not encourage conservation.

Conclusion of Law

Farmland Assessment

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 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

¹¹ The appellant submitted a second response, in which the appellant analyzed of the board of review's comparables in the 2024 tax year appeal. The Board finds this evidence in the guise of rebuttal was untimely and shall not be further considered. No written or documentary evidence may be accepted into the record following the hearing unless the filing requirement is specifically waived by the Board or the evidence is specifically ordered by the Board. 86 Ill. Adm. Code § 1910.67(k).

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."

Section 1-60 excludes from the definition of a farm, "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." Publication 122 provides guidance on this exclusion as follows: "If a parcel has a use combination of residential, nonresidential-nonfarm (e.g., commercial, industrial), and any type of farm use, then the relative proportion of all uses should be considered in determining whether the primary use of the parcel is residential. For example, if the primary use of the parcel is commercial, the primary use of the parcel cannot be residential and any farmed portion of the parcel meeting the two-year requirement is entitled to a farmland assessment even though it may be smaller than the portion of the parcel used for residential purposes."

As an initial matter, the Board rejects the board of review's interpretation of Section 1-60 as precluding a preferential farm assessment for the subject. Butalla argued the subject's primary use is conservation, not farm, and it is not entitled to a preferential farm assessment unless its primary use is farm. The Board finds the subject's 2023 assessment includes assessments for both farmland and CSP land, which undermines the board of review's argument.

The Board finds the primary use analysis in Section 1-60 is necessary only when property includes a residential use. When property includes a residential use, the primary use must be

established to determine whether the use of the property is primarily residential and the exclusion under Section 1-60 applies. If a property does not have any residential use, then its primary use cannot be residential and a primary use analysis is unnecessary.

It is undisputed that the CSP land constitutes 10.44 acres of the subject's total 12.59 acres. If some of the subject's remaining 2.15 acres is residential as argued by the board of review, the Board finds the subject's primary use would be for conservation, not residential, based on the acreage of CSP land compared to the total acreage. If the subject does not have any residential use as argued by the appellant, then the Board finds a primary use analysis would not be necessary as the subject's primary use could not be residential. In either case, the Board finds Section 1-60 does not preclude the subject from having a farm assessment, provided it meets the definition of a farm under Section 1-60.

Conservation Stewardship Program Land. It is undisputed by the parties that 10.44 acres of the subject's land were enrolled in a CSP in 2023. In rebuttal, the appellant argued the CSP land area could be farmed by growing and harvesting trees and other plants. The Board finds a farm assessment requires an actual, not a possible, farm use for at least two years preceding the assessment date. The Board finds the appellant has not presented any evidence of farming activities on the 10.44 acres, and this portion of the subject parcel is not entitled to a farm assessment. Accordingly, the Board finds the 10.44 acres should be assessed under the special valuation provisions of Section 10-420 of the Property Tax Code (35 ILCS 200/10-420).

Land that is enrolled in a CSP is entitled to a special valuation for assessment purposes under Section 10-420:

(a) In all counties, except for Cook County, beginning with assessments made in 2008 and thereafter, managed land for which an application has been approved under Section 10-415 [35 ILCS 200/10-415] that contains 5 or more contiguous acres is valued at 5% of its fair cash value.

(b) The special valuation under this Section does not apply to (i) any land that has been assessed as farmland under Sections 10-110 through 10-145, [35 ILCS 200/10-110 through 35 ILCS 200/10-145] (ii) land valued under Section 10-152 or 10-153 [35 ILCS 200/10-152 or 35 ILCS 200/10-153], (iii) land valued as open space under Section 10-155 [35 ILCS 200/10-155], (iv) land certified under Section 10-167 [35 ILCS 200/10-167], or (v) any property dedicated as a nature preserve or a nature preserve buffer under the Illinois Natural Areas Preservation Act and assessed in accordance with subsection (e) of Section 9-145 [35 ILCS 200/9-145].

The Board finds that Section 10-420(b) does not allow the special valuation to be applied to land that is already assessed as farmland but it does not preclude a farmland assessment on another portion of the same parcel not receiving a CSP land assessment. The Board finds the exclusion in Section 10-420(b) simply disallows a both a farmland assessment and a special valuation on the same portion of a parcel.

In 2023, the subject had a CSP land assessment of \$4,252, reflecting a market value of \$85,040 or \$8,146 per acre. In the post-hearing submission, the board of review argued the township assessor incorrectly computed the CSP land assessment. The board of review presented a revised calculation based on a fair cash value of \$23,890 per acre for 10.68 acres, which the appellant disputed. Historically, the subject had a 2020 CSP land assessment of \$5,626, reflecting a market value of \$112,520 or \$10,778 per acre, and a 2021 CSP land assessment of \$5,814, reflecting a market value of \$116,280 or \$11,138 per acre, based on 10.44 acres when applying the special valuation of 5% under Section 10-420. The Board finds the board of review's assessment in 2022 either did not include a CSP land assessment or assessed the CSP land at \$0.

The Board finds the board of review did not present sufficient evidence to show the CSP land assessment was incorrect. The board of review called Heard as a witness to testify about the subject's assessment but did not question Heard about her calculation of the CSP land assessment. The historical assessments reflect fair cash values of approximately \$11,000 per acre, which is substantially lower than the fair cash value of \$23,890 per acre requested by the board of review. Based on this limited record, the Board finds no change in the subject's CSP land assessment of \$4,252, which was rounded by the board of review to 10.68 acres, is warranted.

Remaining Acreage. For the remaining acreage, the appellant submitted a narrative brief and testified about farm activities in the garden area, around the two buildings, and along the road. The appellant submitted a detailed narrative and testified that he grows and harvests vegetables in the garden area and grows plants and fruits in containers around the perimeter of Improvement #1, both of which were observed by Heard in 2022. The appellant further testified he grows a cover crop in the garden, in the area between the garden and Improvement #2, and along the road in the front area of the property.

The appellant submitted photographs and a sketch of the subject property. The Board finds the photographs present a historical depiction of the farming activities at the subject property. The Board finds the appellant's explanation about the photograph dates being more recent was not credible as the appellant provided detailed explanations of his evidence but did not explain the date error until questioned by the ALJ at the hearing. The Board finds the sketch and the USDA contract presented by the appellant also support the farming activities described by the appellant at the subject property.

The appellant's farming activities were further supported by Heard's testimony. However, Heard testified she saw grass rather than cover crop and did not see trees, both of which are depicted in the appellant's photographs. The Board gave less weight to these descriptions in Heard's testimony, which were not substantiated by any photographs despite her testimony that she drives by the property twice a year. The board of review did not submit any photographs presenting a different depiction of the subject property. The Board gave less weight to the board of review's argument that it was not able to inspect and verify the subject's use because the areas in question are along and visible from the road.

The subject first received a farmland assessment in 2020, and 0.40 of an acre was assessed as farmland in 2023. The Board takes judicial notice that the subject property was the subject matter of appeals before the Board for the 2021 and 2022 tax years filed as Docket Nos. 21-06088 and

22-02226, in which the Board granted farmland and farm building classifications for the subject property. The Board gave little weight to the board of review's argument that the subject property does not have sufficient farm income to be a farm under Section 1-60. The Board finds Section 1-60 only requires a farm use and does not require farm income or sales or proof of farm income or sales.

Based on the statutory definition of a farm, the Board finds the evidence supports the determination that remaining 1.91 acres of the subject property are entitled to a farmland assessment. The Board finds the evidence shows the farming activities on this acreage 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. The board of review certified a farmland assessment of \$664 for the 1.91 acres.

Farm Building Classification

The appellant contends both improvements are farm buildings. For the 2023 tax year, Improvement #2 has a farm building assessment of \$4,224 and Improvement #1 is assessed as an unfinished residence with an assessment of \$36,517. 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."

As an initial matter, the Board rejects the board of review's argument that Section 10-140 requires a farm building to have been originally designed and constructed as a farm building. The Board finds Section 10-140 does not require any specific type of design or construction, which Butalla acknowledged at hearing. The parties disputed the significance of Improvement #1's construction and features. The Board gave less weight to these arguments relating to Improvement #1's design and construction, which the Board finds are not dispositive of the use of this building.

The Board further finds Section 10-140 does not require that a farm building was constructed under any particular type of permit. The parties disputed the types of permits issued for the two buildings. The Board gave less weight to these arguments relating to the types of building permits. Although the Board recognizes counties may impose permit requirements on properties within the county, the Board finds county permit requirements do not determine whether a building qualifies for a farm building assessment under Section 10-140.

In support of the requested farm building assessment, the appellant submitted a narrative brief and testified that the two buildings are used to store farm equipment, tools, and supplies and Improvement #1 is also used for growing and starting plants and washing harvested vegetables. The appellant argued their use has not changed since 2017. Heard corroborated the uses of these buildings in her inspection summary and during testimony about the 2022 inspection. The appellant's brief describes Improvement #1 as having no living area, bathrooms, kitchen, air conditioning, heating system, or septic system, which Heard also observed during her 2022

inspection. The appellant acknowledged Improvement #1 has a second level but contended this area is unfinished, sealed off, and unused, which was corroborated by Heard's testimony that she observed stairs to a second level covered with plywood and was not able to access the second level. Neither party presented any evidence to indicate additional construction has occurred at Improvement #1 since Heard's inspection in 2022. The appellant submitted photographs of the interiors of both buildings, which the Board finds represent a historical depiction of these buildings.

The board of review argued it could not verify the use of these buildings as no inspection of the buildings was allowed in 2023. The Board finds the subject's 2023 tax year farm building assessment for Improvement #2 undermines this argument, as this building was last inspected more remote in time than Improvement #1, but was still assessed as a farm building.

Based on Section 10-140, the Board finds the appellant has shown both improvements are used for storing and protecting farm equipment and machinery and for storing farm supplies that contribute to the products of the farm. The Board further finds the appellant has shown both improvements contribute to the productivity of the farm. Accordingly, the Board finds both buildings should be assessed farm buildings. The board of review certified a farm building assessment of \$8,140 for the subject's buildings.

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. Adm. 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. Adm. Code § 1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's farm building assessment is not warranted.

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, nor is it appropriate to compare a preferential farmland assessment to the land assessments of other types of properties 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 farmland was inequitably assessed and no reduction in the subject's farmland assessment for assessment inequity is warranted.

Similarly, as discussed above, the Board finds CSP land is assessed pursuant to Section 10-420 of the Property Tax Code. The Board finds it is not appropriate to compare a special valuation assessment under Section 10-420 to the land assessments of other types of properties which are not assessed pursuant to Section 10-420. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's CSP land was inequitably assessed and no reduction in the subject's CSP land assessment for assessment inequity is warranted.

With regard to the subject's farm buildings, the Board finds the record contains a total of ten equity comparables. The Board gave less weight to the board of review's comparables, which are improved with residences unlike the subject and have no farm buildings. The Board finds the appellant presented six comparables with farm building assessments but did not provide any descriptions of the number of farm buildings, their sizes, or their other features in order for the Board to compare these properties to the subject. Thus, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's farm buildings were inequitably assessed and no reduction in the subject's farm building assessment for assessment inequity is warranted on this record.

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: June 16, 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 9-125 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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