



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

APPELLANT: Scott and April Kirkley
DOCKET NO.: 23-06091.001-F-1
PARCEL NO.: 07-22-200-004-000

The parties of record before the Property Tax Appeal Board are Scott and April Kirkley, the appellants; and the Monroe 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 **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,191
Homesite:	\$0
Residence:	\$0
Outbuildings:	\$0
TOTAL:	\$2,191

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Monroe 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 subject property is a 30-acre vacant site consisting of 2.071 acres of tillable land that is being farmed and 27.929 acres of woodland tract. The property is located in Waterloo, Monroe County.

The appellants contend a farmland classification as the basis of the appeal. In support of this argument, the appellants submitted a brief asserting the subject's land is used solely for agricultural purposes. The appellants contended the subject was previously assessed as farmland, has been used solely for growing crops for many years, has not changed in use from the prior year, and the parcels around the subject are also currently farmed. The appellants explained they purchased the subject in 2019 and the property was reassessed as vacant residential land in 2020. Prior to their purchase, the appellants contended the subject was assessed as farmland.

The appellants presented a copy of a final administrative decision of the Board for the 2020 tax year (Docket No. 20-08775), in which the Board determined the entire property was entitled to a preferential farmland assessment. The appellants presented a copy of a stipulation with the board of review that was presented to the Board for the 2021 tax year, pursuant to which the parties agreed to the same preferential farmland assessment.

With regard to the 2.071 acres of tillable acreage sought by the appellants, the appellants asserted the same person, Schutt, was growing and harvesting crops on the subject property before the appellants' purchase and has continued to grow and harvest crops at the subject property since the sale. The appellants asserted Schutt planted corn in 2024. The appellants presented page 1 of the Illinois Department of Revenue's Publication 122 (November 2016), highlighting the definitions of cropland and other farmland.

The appellants argued the remaining 27.929 acres of the subject's land should be assessed as other farmland. The appellants cited to Publication 122 of the Illinois Department of Revenue and case law in support of their position that this acreage is woodland or woodland pasture under the definition of "other farmland." The appellants contended their property is not woodland acreage under the "WAAT Law" (Woodland Acreage Assessment Transition Law), which relates to acreage that does not otherwise qualify as farmland, unlike the subject property that qualifies as farmland. The appellants presented pages 4 of 10 of the Illinois Department of Revenue's Publication 135 Preferential Assessments for Wooded Acreage (January 2022), which quotes 35 ILCS 200/10-505 at page 2 that "wooded acreage" subject to the WAAT Law "does not qualify as cropland, permanent pasture, other farmland, or wasteland under Section 10-125 of this Code."

In support of their arguments, the appellants submitted aerial maps and soil survey, photographs, and a statement of Schutt confirming he has farmed the tillable acreage of the subject property since April 2019.

The appellants presented the subject's property record card for the 2020 tax year. The 2020 property record card depicts a total of 2.071 acres of cropland with an assessment of \$543, consisting of 1.619 acres with an adjusted PI of 104, 0.366 of an acre with an adjusted PI of 074, and 0.086 of an acre with an adjusted PI of 053. The 2020 property record card also depicts a total of 27.929 acres of permanent pasture¹ with an assessment of \$852, consisting of 0.101 of an acre with an adjusted PI of 111, 5.563 acres with an adjusted PI of 114, 1.911 acres with an adjusted PI of 104, 0.187 of an acre with an adjusted PI of 082, 1.705 acres with an adjusted PI of 074, 0.168 of an acre with an adjusted PI of 051, and 18.294 acres with an adjusted PI of 053. The total farmland assessment for 2020 was \$1,405.

The appellants presented the subject's property record card for the 2022 tax year. The 2022 property record card depicts a total of 2.059 acres of cropland with an assessment of \$524, consisting of 1.508 acres with an adjusted PI of 104 and certified value of \$269.43, 0.359 of an acre with an adjusted PI of 074 and certified value of \$224.90, and 0.192 of an acre with an

¹ The Board notes this acreage is described as permanent pasture but has an assessment based on 1/6 of the adjusted PI as for other farmland rather than 1/3 of adjusted PI for permanent pasture. See 35 ILCS 200/10-125.

adjusted PI of 053 and certified value of \$190.46. The 2022 property record card depicts a total of 0.013 of an acre of other farmland (designated as permanent pasture but assessed as other farmland) with an assessment of \$1, consisting of 0.013 of an acre with an adjusted PI of 104 at 1/6 of the certified value of \$269.43.

The appellants presented the subject's property record card for the 2023 tax year. The 2023 property record card depicts a total of 2.000 acres of cropland with an assessment of \$740, consisting of 1.460 acres with an adjusted PI of 104 and certified value of \$412.04, 0.350 of an acre with an adjusted PI of 074 and certified value of \$267.51, and 0.190 of an acre with an adjusted PI of 053 and certified value of \$233.07. The 2023 property record card depicts a total of 0.020 of an acre of other farmland (designated as permanent pasture but assessed as other farmland) with an assessment of \$1, consisting of 0.020 of an acre with an adjusted PI of 104 at 1/6 of the certified value of \$412.04.

The appellants submitted a final decision of the board of review disclosing the total assessment for the subject of \$63,091, with a farmland assessment of \$741 and a land assessment of \$62,350. Based on this evidence, the appellants requested 2.071 acres of the subject's land be classified as tillable land and 27.929 acres of the subject's land be classified as other farmland for a total assessment of \$1,405.

The board of review submitted its "Board of Review Notes on Appeal". In support of the subject's assessment, the board of review submitted briefs contending the subject's 27.929-acre tract is undeveloped land that was assessed under Publication 135 of the Illinois Department of Revenue for wooded acreage, which requires ownership on or before October 1, 2007 to obtain a preferential assessment. The board of review argued the subject property does not meet the requirements of the WAAT Law as it sold in 2019. The board of review agreed that the 2.071-acre tract should be assessed as cropland. Based on this evidence the board of review requested confirmation of the subject's assessment.

As supplemental information requested by the Board, the board of review certified the 2023 tax year farmland assessment based on the appellants' request. The board of review certified 2.071 acres of cropland would have an assessment of \$743, calculated as the current \$740 assessment for 2.000 acres plus \$2.75 for 0.020 of an acre currently assessed as other farmland. The board of review presented its computation of the 2023 certified value for the 0.020 of an acre as follows: $\$412.04 \times 0.3333 = \$137.33 \times 0.020 = \$2.75$. The board of review certified 27.929 acres of other farmland would have an assessment of \$1,406. The total farmland assessment based on these calculations would be \$2,149.

In written rebuttal, the appellants reiterated their arguments that the WAAT Law does not apply to their property because it qualifies for a preferential assessment as farmland.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that in order to receive a preferential farmland assessment, the subject property must first meet the statutory definition of a "farm" as defined in section 1-60 the Property Tax Code and must be used as a farm for the preceding two years (35 ILCS 10-110). Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" as:

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).

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 10-125 of the Property Tax Code (35 ILCS 200/10-125), as noted in the Illinois Department of Revenue's Publication 122 Instructions for Farmland Assessments,² 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. According to Publication 122, the following definition of other farmland complies with this requirement: "**Other farmland** includes woodland pasture; woodland, including woodlots, timber tracts, cutover, and deforested land; and farm building lots other than homesites."

Based on this statutory definition of a farm, and the guidance from the Property Tax Code and Publication 122, the Board finds the evidence clearly shows the subject property has an

² The Board notes that although the appellants presented an older publication of Publication 122 there has been no change to the definitions cited by the appellants.

agricultural use. The appellants presented evidence of farming activity at the subject property and reported the use of the subject property has not changed since their 2019 purchase of the subject property. The parties agree the contested 2.071 acres is cropland. The Board finds the board of review provided no explanation why the subject's 2022 assessment reflects the slightly different cropland acreage of 2.059 acres. Accordingly, the Board concludes all of the contested 2.071 acres are entitled to a preferential farmland assessment as cropland. The Board further finds the 27.929-acre wooded tract, as part of the appellants' farm, is entitled to a farmland classification and assessment as other farmland under Section 10-125(c) of the Property Tax Code.

The Board gives little consideration to the board of review's assertion that the subject's wooded acreage is not entitled to a preferential assessment under another provision of the Property Tax Code, the WAAT law, because the appellants did not own this property as of October 1, 2007. The Board finds the WAAT law is not applicable and the subject qualifies for a farmland assessment under other provisions of the Property Tax Code as discussed herein.

Based on this record and relevant authority, the Board finds a reduction in the subject's assessment reflective of a farmland assessment is appropriate.

Having determined the subject property is entitled to a preferential farmland assessment, the Board shall next examine the computation of this assessment. The board of review presented farmland assessment calculations in response to the Board's request; however, the Board finds these calculations are not consistent with Section 10-125 of the Property Tax Code and the equalized assessed values of cropland published by the Illinois Department of Revenue for the 2023 tax year.

Section 10-125(a) of the Property Tax Code (35 ILCS 200/10-125(a)) provides: "Cropland shall be assessed in accordance with the equalized assessed value of its soil productivity index as certified by the Department [of Revenue] 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) of the Property Tax Code (35 ILCS 200/10-125(c)) provides that "Other farmland shall be assessed at 1/6 of its debased productivity index equalized assessed value as cropland."

The Board takes judicial notice that Publication 122 includes tables reporting the equalized assessed value of cropland for each year, from which the assessments of other types of farmland may be computed. For 2023, Publication 122 reports the following certified values: \$280.63 for the lowest reported PI of 82, \$412.04 for a PI of 104, \$468.69 for a PI of 111, and \$500.68 for a PI of 114. The Board finds Publication 122 provides a formula to compute the certified value for PIs below 82. Using this formula, the Board has computed certified values of \$267.54 for a PI of 74, \$233.19 for a PI of 53, and \$229.91 for a PI of 51.

With respect to the subject's cropland, the Board finds the board of review's calculations for the 2023 tax year to be in error. The Board finds the board of review did not assess the full 2.071 acres as cropland and slightly miscalculated the certified values below a PI of 82 (\$267.51 vs. \$267.54 and \$233.07 vs. \$233.19) (which may be due to differences in rounding).

Based on the 2023 certified values found in Publication 122 and the adjusted PIs found in the subject's 2020 and 2023 property record cards, the Board calculates an assessment of \$785 for the 2.071 acres³ and an assessment of \$1,406 for the 27.929 acres.⁴ The Board finds the subject is entitled to a total farmland assessment of \$2,191.

³ 1.619 acres with a PI of 104 at \$412.04, 0.366 of an acre with a PI of 74 at \$267.54, and 0.086 of an acre with a PI of 53 at \$233.19, totaling \$785.

⁴ The Board's calculation for the 27.929 acres comports with the board of review's certified assessment for this acreage.

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

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