



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

APPELLANT: Natascha Neptune
DOCKET NO.: 23-55046.001-F-1 through 23-55046.003-F-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Natascha Neptune, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
23-55046.001-F-1	20-31-120-010-0000	0	7,704	0	0	\$ 7,704
23-55046.002-F-1	20-31-120-011-0000	0	6,421	0	0	\$ 6,421
23-55046.003-F-1	20-31-120-014-0000	0	11,970	0	0	\$ 11,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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 consists of three parcels of predominantly vacant land with three separate Property Index Numbers (PINs). Appellant disclosed that the parcels were a total of 0.90 acres of land¹. The site is located in Chicago, Lake Township, Cook County. The subject is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

¹ In Appellant's submitted a Farm Appeal Form in which the parcels were described as containing 0.20 acres of woodland and 0.70 of tillable land.

The appellant based the instant appeal on an issue of classification. Specifically, the appellant requested a change in the classification for the vacant lot identified by the Cook County Assessor's Office with PIN # 20-31-120-014-0000 to farmland based on its current and recent use. In support of this contention, the appellant provided photographs including an aerial photograph, soil analysis reports, Department of Agriculture Industrial Hemp Grower license, 2024 Cook County Assessor Farmland questionnaire/Affidavit, Report of Commodities Farm and Tract Details listing, and approximately 528 pages of the 115th Illinois Congress Public Act 115-334. No brief in support of the change in classification for the subject was submitted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,094. No evidence was submitted by the board of review in support of its contention of the correct assessment.

Hearing

This matter proceeded to hearing before the Property Tax Appeal Board, via the Webex virtual platform. Ms. Natascha Neptune, appearing pro-se, and Board of review representative Michael Terebo appeared on July 9, 2025, for hearing. No witnesses were presented by either party.

Ms. Neptune testified that subject consists of three parcels of land which were purchased for the purpose of agriculture. She further testified that she sought reclassification for the parcels from vacant land to farmland from the Cook County Assessor. However, her request was rejected because only one of the three parcels (parcel ending in PIN -014) had been worked on to transform it from a vacant plot of land to actual farmland. She testified that the work in the transformation of the parcel has been "a steady and slow process to add various other produce" to make the transformation from vacant lot to farmland. Ms. Neptune showed, without object from the Mr. Terebo, photographs of a "high tunnel" and raised beds which had been installed in May and July of 2025, on the parcel as part of the ongoing transformation. She did indicate that at the time of her filing there were temporary raised beds for her plantings on the parcel ending in PIN -014. Ms. Neptune then reiterated that this was a slow process for the transformation from vacant land to farmland of the subject.

During questioning by the ALJ Ms. Neptune indicated that the denial of her request to the Cook County Assessor to change the classification of the subject from vacant land to farmland was primarily due to a filing error on her part. She also indicated that she continues to work with the Assessor's office in her continuing efforts to change the properties classification. She indicated that there are no other improvements on the parcel ending in -014.

Mr. Terebo waived argument and indicated that he differences between the board of review total market value and the requested total market value by the Ms. Neptune was \$716.00.

Conclusion of Law

The appellant seeks a farmland classification as a basis of the appeal, contending that the disputed parcel ending in PIN number -014 should be assessed as farmland. The Board finds that to receive a 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.

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).

The board finds the testimony of Ms. Neptune to be credible. Her testimony, photographs, and other documentation submitted in the record clearly demonstrate that Ms. Neptune intends to grow and harvest vegetables and cultivate other plants on the subject property. Additionally, Ms. Neptune has installed a "high tunnel" and raised planting beds that will contribute to the farm activity on the parcel ending in PIN # -014. It appears that the bulk of the work in the ongoing and "slow" process of the transformation of the subject parcel from vacant land to farmland occurred in 2025, two years after the lien year of this appeal. The board finds, based on the statutory definition of a farm, that the evidence clearly shows the subject property has not been used for an agricultural purpose for at least two years preceding the date of assessment. The presented evidence failed to demonstrate that the property was utilized as farmland since January of 2020, which would be two years from the January 1, 2023, assessment date and thus does not meet the preceding two-year statutory requirement of Section 10-110. Thus, based on this evidence, the Board finds the subject property is not entitled to an assessment based on a classification as farmland and no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

November 25, 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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