FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kristofer & Megan Lankford
DOCKET NO.: 24-00720.001-F-1
PARCEL NO.: 05-17-101-001

The parties of record before the Property Tax Appeal Board are Kristofer & Megan Lankford, the appellants; and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$620
Homesite:	$0
Residence:	$0
Outbuildings:	$0
TOTAL:	$620

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 for a hearing at the Kendall County Office Building in Yorkville pursuant to a prior written notice. Appearing were the appellants, Kristofer & Megan Lankford and appearing on behalf of the Kendall County Board of Review were Jim Webb, Assistant State's Attorney and Andy Nicolletti, Chief County Assessment Officer (CCAO).

The subject property consists of an approximately 50,530 square foot or 1.16-acre vacant lot located in Yorkville, Yorkville Township, Kendall County.

The appellants seek a farmland classification and assessment as basis of the appeal or the subject property. In support of this argument the appellants submitted an Agriculture Lot Maintenance

Agreement for the 2025 growing season, a letter from Albert Collins that stated the subject lot was mowed and bailed in 2024, a GIS parcel map of the subject and surrounding lots, and a comparable grid analysis on nine comparables. The appellants testified that they purchased the subject lot under appeal in 2020[1] with no intention of building on the lot as they own the lot next door which has their home. The appellants testified the subject lot has been bailed with hay since for almost five years or as long as they owned the lot. The appellants further testified that a local farmer has planted hay on all the vacant lots in the subdivision, and the farmer mows and bales the hay two to five times each year.

In support of the inequity claim, the appellants completed Section VI Comparable Grid Analysis on nine vacant lot comparables within the Tanglewood Subdivision that were receiving a farmland classification and assessment. These vacant lot comparables range in size from 39,840 to 57,638 square feet of land area and have farmland assessments ranging from $300 to $700. The subject has a non-farmland assessment of $13,513. The appellants argued other vacant lots in the subject subdivision were changed to code 021 (farm) for the 2024 tax year, except the subject property. The appellants argued Kendall County Assessment Officials had removed the farmland classification and assessment because the subject lot was mowed in June. The appellants confirmed the lot was mowed for a party after the farmer previously bailed it for hay. The appellants argued that other lot owners in the subdivision have also mowed their side lots and used their lots for other purposes but still receive a farmland classification and assessment, unlike the subject.

Based on this evidence, the appellants requested the subject property be classified and assessed as farmland based on its use and to be equitably assessed with similarly situated lots in the subdivision that also receive a farmland classification and assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's non-farmland assessment of $13,513.

The Assistant State's Attorney called Nicolletti as a witness. Nicolletti testified that he has been the Chief County Assessment Official for Kendall County for 17 years and has held the Certified Illinois Assessing Officer (CIAO) Master designation since 2005. Nicolletti was asked to explain the assessment process for a farmland classification. Nicolletti stated that per statute, the primary use of the land has to be farming which means raising crops or livestock and the land has to be farmed for the prior two years. Nicolletti testified that when looking at the aerial photographs there is a difference in the vegetation between the subject lot and the four adjoining lots. Nicolletti testified that the subject lot, from an assessment point of view, appears to be an extension or an extra yard for the appellants' adjoining lot that has the home on it.

The board of review argued the 2024 letter submitted by the appellants does not indicate how many years the subject property has actually been mowed and bailed. Additionally, the Agriculture Lot Maintenance Agreement indicates the mowing and bailing will begin with the 2025 growing season. The board of review also submitted 3 aerial photographs that were dated from September 2023 to September 2024. These aerial photographs depict the subject lot and

[1] The appellants completed Section IV-Recent Sale Data disclosing the subject was purchased from Albert Collins in September 2020 for $28,000.

neighboring lots. The board of review argued that these aerial photographs show the subject lot is being mowed and maintained as a residential lot in contrast to the neighboring lots.

In closing, the appellants asserted they are not being treated fairly based on other properties in the neighborhood that receive a farmland classification and assessment.

In closing the board of review argued the subject property is not being solely used for farming purposes and does not meet the statutory definition of a farm according to Section 1-60 of the Property Tax Code. The board of review reiterated that the aerial photographs show the lot is mostly an extension of the yard.[2]

Conclusion of Law

The appellants', first argument is based on a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15)

The Property Tax Appeal Board's jurisdiction is to determine whether the subject property qualified and is entitled to a farmland classification and assessment as a matter of law. Section 1-60 of the Property Tax Code defines farm in part:

> 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** (emphasis added), 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. . . (35 ILCS 200/1-60).

Additionally, section 10-110 of the Property Tax Code provides that in order to qualify as farmland, the land must be used as a farm the two years preceding the assessment date. (35 ILCS 200/10-110).

The Board finds that the subject qualifies for the farmland classification and assessment. The Board finds the appellant presented credible testimony and corroborating evidence demonstrating the subject has been used for agricultural purposes, the growing and harvesting of hay, as defined by section 1-60 of the Property Tax Code for the two years the preceded the January 1, 2024, assessment date pursuant to section 10-110 of the Property Tax Code. The Board finds the credible testimony and evidence demonstrates that the subject lot that has been used for the production and harvesting of hay for the past 5 years, which was corroborated with the

[2] At the hearing, the Administrative Law Judge requested the board of review to produce within 15 days of the hearing date to calculate an assessment for the subject property if classified and assessed as farmland, which was timely filed by email to the Administrative Law Judge and the appellants.

uncontested written statement from a local farmer that hay was bailed and harvested during the 2024 assessment year.

The board of review argued that the subject is not entitled to a farmland assessment primarily due to the fact the owners are not using the subject property solely for growing and harvesting of crops. The board of review argued the owners have mowed the site and are using it as an extension of their homesite as they own the property next door which is their residence. The Property Tax Appeal Board disagrees. The Board finds the subject parcel is not primarily used for residential purposes as an extension of the subject's residence based on this record. The Board finds the sporadic mowing and maintenance of the site does not overcome its primary agricultural use for the planting, growing and harvesting of hay. As a result, the Board finds the board of review's argument that the subject should not receive a farmland assessment because it is not being solely used for agricultural purposes to be unpersuasive. A review of the controlling statutes shows the definition of a "farm" does not require the property classification be based on the primary use as a whole. Rather, property that is used solely for the growing and harvesting of crops or the feeding, breeding and management of livestock is properly classified as farmland, even if the farmland is part of a parcel that has other uses. Santa Fe Land Improvement Co. v. Illinois Property Tax Appeal Board, 113 Ill.App.3d at 872, (3rd Dist.1983). It is the present use of the land that determines whether the land receives an agricultural assessment or a nonagricultural valuation. Kankakee County Board of Review v. Illinois Property Tax Appeal Board, 305 Ill.App.3d 799 (3rd Dist. 1999).

The appellants also argued that the subject's assessment was inequitable. 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.Admin.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.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof.

The appellants submitted assessment data on nine vacant lot comparables located within the Tanglewood Subdivision that were receiving a farmland classification and assessment. These vacant lot comparables range in size from 39,840 to 57,638 square feet of land area and have farmland assessments ranging from $300 to $700. The subject has a non-farmland assessment of $13,513. The Board finds the appellants provided testimony that these similar properties within the subject's subdivision have been mowed for other uses and are still receiving a farmland assessment, which was not refuted by the board of review. In fact, the Board find the board of review failed to address or refute the assessment inequity claim raised by the appellants. In Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 229 Ill.Dec. 487, (1998) the court concluded the removal of one property or a group of properties from the mass appraisal system was in violation of the constitutional requirements of both equity in the assessment methodology and equality in the tax burden. The Board finds the subject lot was treated inequitably in the assessment process in establishing its correct classification and assessment in comparison to other similar situated vacant lots located within the subject's subdivision.

In conclusion, the Property Tax Appeal Board finds the subject lot qualifies and is entitled to a farmland classification and assessment based on its use. In addition, the Board finds the board of review did not assess the subject property's lot uniformly and consistently with other similar properties within the subject subdivision.

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:

C E R T I F I C A T I O N

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 17, 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 9-215 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kristofer & Megan Lankford
7962 Wilson Ct.
Yorkville, IL 60560

COUNTY

Kendall County Board of Review
Kendall County Office Building
504 S. Main Street
Yorkville, IL 60560