



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

APPELLANT: Brandon Wade  
DOCKET NO.: 24-03926.001-F-1  
PARCEL NO.: 02-02-02-200-014

The parties of record before the Property Tax Appeal Board are Brandon Wade, the appellant; and the Clinton 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 **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$TBC*
<b>Homesite:</b>	\$6,500
<b>Residence:</b>	\$31,870
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$TBC*

\* To be certified.

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Clinton 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 subject property consists of a 44.48 acre site that is improved with a 1-story dwelling with 1,716 square feet of living area. The property is located in Carlyle, Wheatfield Township, Clinton County.

The appellant challenges the classification of the subject's land as the basis of the appeal. The appellant did not challenge the residence, outbuildings, or existing farmland assessments. The appellant contends the 21.67 acres of lake area, presently classified as homesite, should be classified as farmland as it is used for fish farming and as drainage area for cropland.

In support of this argument, the appellant explained that the subject parcel was previously part of a larger tract that was a sand mining operation. The appellant purchased the subject parcel in 2020. Since that time, the appellant has planted grasses for erosion control, stocked the pit with fish, and built a reservoir and spillway to aerate the water and filter out debris and trash, which serves as drainage for the subject's cropland and has raised the water level in the pit. The appellant further explained fish will not be harvested using large commercial equipment but rather the appellant will sell fish for restocking ponds or allow people to catch their own fish, similar to a U-pick fruit farm. The appellant stated he has not yet obtained licenses needed for this operation as the fish are not yet mature. The appellant asserted bass take from 5 to 16 years to reach full size. The appellant argued this process is similar to a tree farm which takes time to harvest and sell.

The appellant submitted an invoice dated May 27, 2020 for 1750 largemouth bass purchased by William Wade and an invoice dated March 15, 2023 for the purchase of 1000 black crappie, 400 walleye, 100 blue catfish, and 100 bluegill purchased by Bill Wade. Bill or William Wade was noted to be the appellant's father. The subject property is not shown as the delivery location in the invoices.

The appellant submitted a undated Soils Calculation Report for the subject parcel, depicting 6.31 acres of cropland, 22.87 acres of homesite (which includes the lake area), and 15.30 acres of other farmland, for a total of 44.48 acres of land. The appellant submitted photographs of the lake area and fish. The appellant also submitted information from the board of review proceedings, including a questionnaire in which the appellant stated 7 acres are used for raising fish and for erosion control and have been used for this purpose for 5 years.

Based on this evidence, the appellant requested a total farmland assessment of \$4,996 and a total homesite assessment of \$7,085.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,930. The subject has a farmland assessment of \$3,000, a homesite assessment of \$19,060, and a residence assessment of \$31,870.

In support of its contention of the correct assessment the board of review submitted a brief contending that the subject's assessment includes 22.97 acres of non-farm land, consisting of 1.30 acres for the homesite and 21.67 acres for the lake area that is assessed at a lower value, 6.31 acres of cropland, and 15.30 acres of other farmland. The 1.30 acre homesite is valued at \$19,500 and the 21.67 acre lake area is valued at \$32,500 or \$1,500 per acre. The board of review contended the lake is not used in connection with a farming operation that would allow it to be assessed as contributory wasteland. The board of review stated "The mere fact that farm fields and townships roads drain into the lake does not justify farmland use."

Furthermore, the board of review asserted the adjacent parcel's lake is not assessed as contributory wasteland, despite this lake area flowing into the appellant's lake. This parcel's lake area is assessed at \$3,000 per acre for 39.47 acres. The total lake area is 61.14 acres. The board of review submitted aerial photographs depicting the subject property and the surrounding area. The property to the south of the subject is noted to be owned by William Wade and this property and the property to the east of the subject appear to be cropped. The property to the north and

west of the subject is noted to be owned by Keysport Sand & Gravel, including the common lake area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated the subject serves a drainage for cropland on the subject parcels and adjacent parcels.

### **Conclusion of Law**

The appellant's 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 appellant 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.

Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides for the preferential assessment of farmland:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the 2 preceding years, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140.

In order to receive a preferential farmland assessment, a property must meet the statutory definition of a "farm" as defined in Section 1-60 of the Property Tax Code and must have been farmed at least two years preceding the date of assessment as required by Section 10-110 of the Property Tax Code.

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 Publication 122, 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 wasteland complies with this requirement:

**Wasteland** is that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision.

Section 10-125(d) of the Property Tax Code provides that "[w]asteland shall be assessed on its contributory value to the farmland parcel." Publication 122 explains: "In many instances, wasteland contributes to the productivity of other types of farmland. Some land may be more productive because wasteland provides a path for water to run off or a place for water to collect. Wasteland that has a contributory value should be assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the Department. When wasteland has no contributory value, a zero assessment is recommended." Publication 122 further states "Assess ponds and borrow pits used for agricultural purposes as contributory wasteland. If a pond or borrow pit is used as part of the homesite, assess it with the homesite at 33 1/3 percent of market value."

With regard to fish farming, Publication 122 explains: "Fish farming is included in the statutory definition of a farm. To qualify for fish farming, a tract must comply with the "keeping, raising, and feeding" provisions of the farm definition. Fishing may be a component of fish farming; but, fishing, in itself, does not constitute fish farming. Neither is just the purchase and release of fish for fishing, a practice often referred to as "put and take," considered fish farming. Land that is actively used for the farming of fish is eligible for a farmland assessment provided its sole use has been in this or another qualified farm use for the previous two years and it is not part of a primarily residential parcel."

Based on the statutory definition of a farm and the guidance in Publication 122, the Board finds the appellant has not demonstrated that the lake area sought to be classified as farmland has been used as a fish farm for at least two years preceding the January 1, 2024 assessment date. The appellant submitted invoices to show fish were purchased by the appellant's father and the subject property was not specified as the delivery location in the invoices. Moreover, it appears from these invoices that bass were ordered in 2020 before the feeder fish in 2023, which does not seem to be logical for raising and feeding bass. The appellant submitted photographs to depict

fish at the subject property. However, the Board finds merely stocking the lake with fish is not fish farming. The Board finds the evidence does not show fish have been kept, raised, and fed at the subject property for at least two years prior to the assessment date.

However, the Board finds the lake area has been used as contributory wasteland in connection with the subject property's farmland for at least two years prior to the assessment date. The appellant asserted the lake area serves as drainage for the subject's farmland and described efforts to improve the lake area for drainage, such as building a reservoir and spillway to aerate the water and filter out debris and trash. Based on this evidence, the Board finds the 21.67 acres of lake area contributes to the productivity of the subject property's farmland as a drainage corridor, and is entitled to a farmland classification and assessment as contributory wasteland as provided in Section 10-125(d) of the Property Tax Code.

Based on this record, the Property Tax Appeal Board hereby **ORDERS** the Clinton County Board of Review to compute and certify the farmland and homesite assessments in accordance with the findings herein and submit the revised assessment to the Property Tax Appeal Board **within 21 days** of the date of this decision so that a final decision with the corrected assessment can be issued.

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:

May 19, 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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