

ASSESSMENT PATTERNS IN WARREN COUNTY, ILLINOIS

An Abstract of a Thesis  
Presented to the  
Faculty of the Graduate School  
Western Illinois University

In Partial Fulfillment  
of the Requirements for the Degree  
Master of Arts

by  
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October 1982

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## ABSTRACT

One aspect of governmental control over privately owned property is the power of taxation. It is a primary source of revenue for the operation of local governments and for their provision of services. The assessment of the base value of real property is the first step in the implementation of a tax system. Since 1970 the process of assessment of farmland in Illinois has undergone several changes.

The purposes of this study are to examine the relationship between assessed valuation of farmland in Warren County, Illinois, and selected agricultural attributes, to compare farmland assessments for 1976 and 1981, and to evaluate a graphic technique for determining the association between assessed valuation and physical characteristics of farmland. The study units are tracts of agricultural land from three townships in Warren County, Illinois.

Several hypotheses were tested by use of Pearson product-moment correlation analysis. It was hypothesized that the assessed valuation of farm tracts was positively related with size of tract, the adjacent road surface material, and a soil productivity index. It was also hypothesized that an inverse relationship existed between assessed

valuation and distance from a tract to the principal town of the county.

Significant correlation coefficients were found to exist between assessed valuation and both size of tract and a soil productivity index. A positive association of assessed valuation and distance to the principal town of the county was unexpected. In the majority of the land parcels in this study the 1981 average per acre assessments were greater than the 1976 figures at least in part because of the change in the assessment procedure after 1977. In two townships, the spatial distribution of average per acre assessment values in 1981 was similar to the 1976 pattern. In part of the third township, which contained low grade soil, the pattern of the 1981 assessment levels corresponded to the 1976 levels, whereas in the remainder of this township the 1981 average assessed values were higher.

The study evaluated the current Illinois farmland assessment procedure and the implications that this procedure may carry for farm management, productivity and for local government revenue.