

PTAX-227 Farm Property Assessment Complaint Form

You should complete this form if you object to the assessment for your non-farm property and wish to request a hearing before the Board of Review. You must file the original complaint form and two copies with the Board of Review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of this form for information regarding property assessment appeals. NOTE: Attach any evidence, in triplicate, that supports your complaint.

Step 1: Complete the following information:

1. _____
Property Owner's Name

Street Address

City State Zip

()

Phone

3. Property Index Number (PIN) _____

4. Write the street address of the property

Street Address

City State Zip

Send notice to (if different than above)

2. _____

Name

Street Address

City State Zip

()

Phone

5. Township _____

6. Write the amount you estimate to be the correct **market** value of this property as of January 1st. (Must be filled in)

\$ _____

7. Year for filing complaint _____

Step 2: Appeal Basis

This appeal is based on:

- 1. _____ The farmed portion was incorrectly assessed as non-farm property.
- 2. _____ Incorrectly assigned productivity indexes (PIs).
- 3. _____ Incorrect assessment for farm buildings.
- 4. _____ Incorrect assessment for homesite.
- 5 _____ Other

Step 3: Supplement

When filing a complaint for a farm property, the Farm Supplement must be completed and submitted with appeal form.

NOTE: If complaint includes residence, a separate Non-farm Property Assessment Complaint Form (PTAX-230) must be completed.

Step 4: Confirmation

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property may be determined.

Property owner's or authorized attorney's signature

Date

Assessment Office Representative signature

Date

If you have any questions, please call: (309) 477-2277

Mail your completed Form PTAX-227 and attachments to:
Tazewell County Board of Review
11 S. 4th Street, Room 401
Pekin, IL 61554

Farm Guidelines

To be eligible for a farm assessment, tracts of land should:

Meet the statutory use requirements of the farm definition of Section I-60 of the Property Tax Code below,

Definition of a Farm

“Section 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.” (35 ILCS 200/1-60)

The Four Parts of a Farm

In setting the assessment on a farm parcel, local assessing officials must consider four separate parts of the farm: farm homesite, farm residence, farm buildings and farmland. These four parts and the assessment method for each are described below.

Note: Complaints for a farm homesite or farm residence should be filed on Form PTAX-230, not this Form PTAX-227, because these are considered non-farm property for assessment complaint purposes.

1. Farm Homesite is defined as the land on a farm parcel used for residential purposes. The farm homesite is assessed at 33 1/3 percent of its market value as residential land, like all other residential land in the County. The market value is whatever comparable rural residential land is selling for in the area. This part of the farm is subject to Board of Review and state equalization factors.
2. Farm Residence is assessed at 33 1/3 percent of its market value as residential property, like all other residential improvements in the County. Like the farm homesite, the residence is subject to Board of Review and state equalization factors.
3. Farm Buildings are assessed at 33 1/3 percent of their contributory value to the productivity of the farm. Contributory value considers the current use of the improvements and what that use adds to the overall productivity of the farming operation. Contributory value is the same concept as value in use. This part of a farm parcel assessment is subject to Board of Review factoring, but not state equalization factors.
4. Farmland is assessed according to:
 - The type of soils present and their potential to produce crops as adjusted for factors that detract from productivity, such as slope, erosion and flooding; and
 - Land use; the statutes identify four categories of farmland and a method of assessing each one

The Four Categories of Farmland

The four categories of farmland are cropland, permanent pasture, other farmland and wasteland. The definition and method for assessing each of these categories follows:

1. **Cropland** includes:

- All land from which crops were harvested or hay was cut
- All land in orchards, citrus groves, vineyards and nursery and greenhouse crops
- Land in rotational pasture and grazing land that could have been used for crops without additional improvements
- Land used for cover crops, legumes, and soil improvement grasses, but not harvested and not pastured
- Land on which crops failed
- Land in cultivated summer fallow
- Idle cropland

Cropland is assessed according to the equalized assessed value (EAV) of its debased soil productivity index (PI) as certified by the Department of Revenue. Each year the department supplies a table that shows the EAV of cropland by PI.

2. **Permanent Pasture** includes any pasture land except

- Pasture land qualifying under the cropland definition, which includes rotational pasture and grazing land that could have been used for crops without additional improvements
- Woodland pasture

Permanent pasture is assessed at one-third of its debased PI EAV as cropland.

3. **Other Farmland** includes

- Woodland pasture
- Woodland, including wood lots, timber tracts, cutover and deforested land
- Farm building lots other than homesites

Other farmland is assessed at one-sixth of its debased PI EAV as cropland.

4. **Wasteland** is the 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 management choices.

In many instances, wasteland enhances the productivity of other parts of the farm parcel. For instance, 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 contributes to the productivity of the farm is assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the department. Wasteland that does not contribute to the productivity of the farm should be given a zero assessment. PTAX-227

TAZEWELL COUNTY BOARD OF REVIEW

FARM APPEAL SUPPLEMENT

Owner Name: _____

PIN: _____

Which of the following assessments are you contesting?

Farmland Assessment

CLASSIFICATION

If you are contesting the use classification, you should submit: (1) photographs of the subject acreage; (2) an aerial photograph of the subject property; (3) a soil survey map of the subject identifying parcel(s) the distribution of the soil types; and (4) an acreage classification.

PRODUCTIVITY

If you are contesting the productivity, you should submit: (1) a soil survey map of your farm identifying the distribution of the soil types; (2) identify the use classification of the acreage in the parcel; and (3) identify the productivity index ratings and number of acres for each soil type identified.

FLOODING

If you are contesting the debasement for flooding, you should submit: (1) an aerial map identifying the acreage affected by the flooding; (2) a soil survey identifying the affected acreage; (3) the productivity index of the soils affected by the flooding; and (4) a ten year history of yield losses attributed to the flooding of the affected acreage.

Farm Buildings

Homesite

Please provide your reason(s) for disagreeing with the valuation(s) placed on your farm building(s) or homesite:

YES

NO

Have you contacted your local assessor regarding this issue?

TAZEWELL COUNTY BOARD OF REVIEW

Guidelines Governing the Appeal Process of Tazewell County Board of Review

For Assessment Year 2008

The Illinois Statue creating the Board of Review requires the Board to publish rules governing the day-to-day activities of such Board while in session, and to inform those citizens who have business with the Board of Review of their responsibilities and obligations. The following procedures are in effect as of the approved date of these documents.

The Board of Review receives and hears complaints by property owners concerning the valuation of property, which has been established by the Township Assessor or Supervisor of Assessments. The Board deals only with assessed valuations before equalization and not with the tax rate or the amount of a tax bill. The State multiplier, which is set by the Illinois Department of Revenue, may ultimately affect the amount of property taxes owed. The amount of a tax bill is determined by the total amount levied by the local school districts and other taxing districts in which your property is located.

The following procedures are published for the information and guidance of persons doing business with the Board of Review. Compliance with these rules will facilitate the orderly dispatch of business before the Board as pursuant to 35 ILCS 200/9-5.

RULE 1 – COMPLAINTS

It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear, and the need for the filing of a complaint eliminated. If, after talking with the Township Assessor, the taxpayer still wishes to pursue a formal complaint, they should familiarize themselves with the guidelines governing hearings before the Tazewell County Board of Review.

Complainants, filing for a hearing, shall submit all three (3) copies of current PTAX-230 complaint form and all attachments provided by the Board of Review. The Board of Review shall file all complaints by township, giving each petition a docket number, and shall record the number and type of complaint. All complaints shall be filed with the Board of Review no later than thirty (30) calendar days after township publication. Complaints sent by mail must be postmarked on or before the Board of Review filing deadline date.

The Board of Review office will **not** send forms out via Overnight Express, facsimile machine or any other method. Complaint forms are available at the Board of Review Office or will be mailed to complainant upon receipt of a self-addressed 8½" X 11" envelope with proper postage amount. Complaint forms and/or evidence will not be accepted by facsimile or email.

RULE 2 – BASIS OF COMPLAINT

The State of Illinois property tax law requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that like property be assessed in a like manner (equity).

All farmland assessments are based on total agriculture use value rather than fair market value as determined by the Farmland Assessment Technical Advisory Board to the Illinois Department of Revenue and reviewed by the State Farmland Assessment Review Committee.

The Tazewell County Board of Review will process complaints of assessed values on farm residences, farm home site and farm buildings. The Tazewell County Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment law passed in 1981.

A formal complaint may be filed when it appears that:

1. The assessor's market value is higher than actual market value.
2. The assessment is higher than those of similar neighboring properties.
3. The assessment is based on inaccurate information.
4. The assessed value is at a higher percentage of market value for the property than the prevailing township or county median levels, as shown in an assessment/sales ratio study.

RULE 3 – TIME FOR FILING COMPLAINT

The owner for each parcel of property must file a separate complaint for each property identification number for which a tax bill is generated. When a complainant states that his/her complaint is only on the land or building(s), be advised the Board of Review holds jurisdiction over the total assessment, not just that part being objected to.

All complaints must be filed with the Board of Review on or before 30 days after publication of said township assessment roll in the local newspaper or September 10th, whichever is later.

1. Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
2. Metered mail must also bear the official US Postal Service date stamp if it arrives after the final filing date.
3. Faxed complaints will not be accepted.
4. All other mailings and hand deliveries are considered filed on the date received in Room 410 of the McKenzie Building, 11 S. 4th Street, Pekin, IL 61554 (Board of Review office).
5. Board of Review office hours are: Monday through Friday - 8:30 a.m. until 4:30 p.m.; Saturday, Sunday and County holidays - Closed.
6. It is the responsibility of the taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postmark.

RULE 4 – PROCEDURES FOR FILING A COMPLAINT

1. All complaints relating to real estate assessment must be filed on the form provided by the Board of Review. A separate complaint form must be filed for each property identification number.
2. If a complaint deals with the land and the building improvement(s) on one PIN as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that the complaint is only on either the land or the building improvement(s), the Board of Review will review the entire parcel, not just the objected part.
3. If a complaint deals with a farm site and/or the residence on the farm site on one PIN, then a complaint form must be filed for each and submitted together. Even if a taxpayer states that the complaint is only on either the farm site or the residence, the Board of Review will review the entire parcel, not just the objected part.
4. Complaints filed by two separate persons on one property will **not** be heard separately.
5. If the property is income producing, the taxpayer will furnish the income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form. Supporting evidence should include the pertinent schedules of the taxpayer's federal income tax return.
6. If the taxpayer requests a reduction in assessed valuations of \$100,000 or more, it is required that the Board of Review office notify each taxing body affected by the complaint. It is, therefore, **required that taxpayers supply their estimate of correct market value** in Step 1, number 6 on the Complaint Form. **Complaint forms without an estimate of correct market value will not be accepted.**
7. All complaints must be signed by the property owner (corporate official in the case of corporations) or the owner's attorney. Complaints not signed by property owner or their attorney will **not** be accepted.
8. Any taxing body wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within ten (10) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located. In instances where a taxing district has filed as an Intervener concerning a matter before the Board, in accordance with statute, such district has no more that fourteen (14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.

RULE 5 – SUPPORTING EVIDENCE

All supporting evidence or additional information to be considered by the Board of Review must be submitted at the time the complaint is filed unless written request for extension of time as described below is submitted with complaint forms.

In the event the contesting party is unable to submit written documentary evidence with the complaint form, a letter requesting an extension of time must be submitted with the complaint form. Without the written request for an extension, no evidence will be accepted after the complaint form is filed. At the time the request is received, the Board of Review may grant up to a 14 calendar day extension for the inability to submit evidence for circumstances beyond the control of the contesting party (such as the illness or death of the taxpayer or the completion of a contracted appraisal).

When requesting an extension for the completion of an appraisal, the complainant or legal representative must submit a letter signed by the licensed individual performing the appraisal acknowledging they are preparing an appraisal for the parcel in question and that it will be completed within the 14 calendar day extension period.

Examples of evidence include, but are not limited to:

- **Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration.** These documents are the most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sale price must be stated. All transactions must be an arms-length sale to be considered "Market Value".
- **Comparable Sales.** If there are sales of similar properties in the same neighborhood, evidence of these sale prices should be submitted. Similar means, for example, square footage is approximately the same; a ranch is compared to a ranch; a two-story to a two-story, a bi-level to a bi-level, etc. All square footage is determined by outside measurement.
- **Comparable Assessment.** If there are sales of similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers. If a comparison of similar property is used to claim a lack of equal treatment, these comparisons should be included in the original complaint as evidence of the lack of equal treatment. They should be similar in type, size, age, construction, location, and market value as of January 1 of the assessment year.
- **Photographs.** These can be helpful in showing the style, condition and any special factors of the property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison.
- **Appraisals or Legal Brief.** A recent appraisal (less than two years old) by a qualified appraiser can be most helpful. It must conform to all Uniform Standards of Professional Appraisal Practice (USPAP) to be considered.

RULE 6 – PROCEDURE OF THE BOARD OF REVIEW

1. The Board will assign a docket number upon receipt of a properly completed complaint form filed in a timely manner.
2. The Board of Review will review all complaints and may elect to render a tentative decision. Such decision will be mailed to the taxpayer. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer or his attorney must appear for the hearing. If the taxpayer fails to appear for the scheduled hearing, the tentative decision may become final.
3. The taxpayers will be notified by mail of the date and time of their scheduled hearing. A hearing may be scheduled for each complaint received.
4. If the taxpayer or their attorney cannot appear at the scheduled hearing, the Board of Review Clerk must be notified **at least 24 hours before the scheduled hearing** to determine if it is possible to reschedule the hearing. The Board must complete all hearings in a timely fashion; therefore, the Clerk may refuse your request to reschedule. Continuances will only be granted according to the operating needs of the Board of Review.
5. Failure to submit evidence or attend the scheduled hearing may result in dismissal of the appeal.
6. The Board of Review **may require entry** to the property in order to provide a fair review of the assessment.
7. The Board of Review requires all taxpayers or their licensed attorney to be present at the hearing when they request a reduction in assessed valuation of \$100,000 or more.

RULE 7 – HEARINGS BY THE BOARD OF REVIEW

All hearings are, by law, open to the public and may be audio taped by the Board of Review; however, the tapes are for deliberation purposes only and are not available to the public. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board of Review within fifteen (15) working days. The cost of the transcript will be borne by the complainant. The Board will, at minimum, record written minutes of hearings.

The following rules apply to hearing conducted by the Board of Review:

1. Hearings are held in Room 410 of the McKenzie Building, 11 South 4th Street. Pekin, Illinois.
2. Residential hearings are scheduled every 15 minutes and Commercial hearings are scheduled for 30 minutes. The taxpayer is encouraged to be prompt for the scheduled hearing. The Board makes every attempt to run on schedule.
3. Taxpayers may represent themselves or may be represented by an attorney, as described in Rule 11.
4. The taxpayer or attorney will present the appellant objections to the assessment.
5. The Board of Review will direct questions to the taxpayer and/or the attorney.
6. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
7. Whenever the taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request and/or their attorneys will be notified and may appear at the hearing. Additional time may be set aside for more complex properties.
8. The Tazewell County Board of Review should not be bypassed by a taxpayer or attorney who either sends a letter, fax or telephones the day of the hearing indicating that their evidence is not ready and causes the Board to make a decision without all the evidence. This should not be an excuse for a complaint to be filed with the Illinois Property Tax Appeal Board.
9. The Board of Review takes its responsibilities very seriously and takes great pride in trying to resolve taxpayers' complaints, thus negating the need for an Illinois Property Tax Appeal Board hearing. Therefore, the Board of Review requires ALL available evidence be submitted with the formal complaint unless an extension is being requested, so the board can act upon the complaint prior to the BOR hearing.

RULE 8 – FINDINGS OF THE BOARD OF REVIEW

1. When a complaint is filed, the Board of Review has the authority to adjust any part of the assessment on the property or make no adjustment in the assessment.
2. The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been presented at the hearing. This decision may or may not be determined and announced at the time of the hearing.
3. The decision will be mailed to the taxpayer in a "Board of Review Final Notice of Action". Taxpayers will be responsible for providing decision to their attorney, if applicable.
4. All decisions will be mailed after all complaint hearings from all townships have been conducted.

RULE 9 – APPEAL OF THE FINDINGS OF THE BOARD OF REVIEW

1. The taxpayer and/or attorney may appeal the decision of the Board of Review by filing a written petition for review with the State Property Tax Appeal Board within 30 days from the date on the final decision notice.
2. Forms for appeal are available from the office of the Tazewell County Board of Review or through the internet at www.state.il.us/agency/ptab/forms/default.htm.
3. Tazewell County PTAB hearings are normally held at the McKenzie Building, and are presided over by a hearing officer representing the State Property Tax Appeal Board.

RULE 10 – ISSUANCE OF ASSESSMENT CHANGES BY THE BOARD OF REVIEW

Any member of the Board of Review may institute the proceedings designed to correct an omission of assessment or cases of error in assessment. A notice shall be sent to the person or corporation concerned directing them to appear within a maximum of 30 days and show causes, if any, why the assessment should not be adjusted. If the owner or attorney has no objection to the tentative Board of Review value, a decision will be made based upon the information available and no hearings will be held.

RULE 11 - REPRESENTATION

1. A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Board of Review. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board at hearings.
2. As provided in subsection (1), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Board of Review hearing.

RULE 12 - EQUALIZATION

The Board of Review shall act as an equalizing authority by applying multipliers which adjust assessments on non-farm properties within each township to attain uniformity in assessments.

THESE RULES AS SET FORTH MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW.

Approved and dated this 10th day of June, 2008.