

# PTAX-227

# Farm Property Assessment Complaint

## Who should complete this form?

You should complete this form if you object to the assessment for your farm property and wish to request a hearing before the board of review. Farm property includes farmland and farm buildings. See the back of this form for the definition of a farm and information regarding the two-year use requirement. You must file the original complaint form and one copy 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. Information regarding farmland assessment guidelines can be found in the Illinois Real Property Appraisal Manual (IRPAM), which is available for review at the board of review office. **Note:** Attach any evidence that supports your complaint.

## Step 1: Complete the following information

1 \_\_\_\_\_  
Property owner's name  
\_\_\_\_\_  
Street address  
\_\_\_\_\_  
City State ZIP  
(\_\_\_\_\_) \_\_\_\_\_  
Phone

Send notice to (if different than above)

2 \_\_\_\_\_  
Name  
\_\_\_\_\_  
Mailing address  
\_\_\_\_\_  
City State ZIP  
(\_\_\_\_\_) \_\_\_\_\_  
Phone

3 Write the assessment year for which you are filing this complaint. 3 \_\_\_\_\_

4 Write the property index number (PIN) of the property for which you are filing this complaint. Your PIN is listed on your property tax bill or you may obtain it from your CCAO. If you are unable to obtain your PIN, write the legal description on Line b.

a PIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

b Write the legal description only if you are unable to obtain your PIN.

5 Write the street address of the property, if different than the address in Item 1.

\_\_\_\_\_  
Street address  
\_\_\_\_\_  
City IL \_\_\_\_\_  
ZIP

## Step 2: Check the reasons for which you are objecting to the assessment

6 Check the reason(s) you are objecting to the assessment:

- a  The farmed portion was incorrectly assessed as non-farm property.  
b  Incorrectly assigned productivity indexes (PIs).  
c  Incorrect assessment for farm buildings.

- d  Omitted or incorrect debasement adjustment, such as flooding, slope erosion, etc.  
e  Other, such as wrong improvements, incorrect description, etc. Describe in detail.

7 Write any additional information that may be useful to the board of review in hearing this complaint.

## Step 3: Write the equalized assessed values of the farm property

8 Write the equalized assessed values of your farm property as of January 1, \_\_\_\_\_.  
\_\_\_\_\_

- a Farmland \_\_\_\_\_  
b Farm buildings \_\_\_\_\_  
c Total \_\_\_\_\_

9 Write the amounts you estimate to be the correct equalized assessed values of your farm property as of January 1, \_\_\_\_\_.  
\_\_\_\_\_

- a Farmland \_\_\_\_\_  
b Farm buildings \_\_\_\_\_  
c Total \_\_\_\_\_

## Step 4: Sign below

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

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Property owner's or authorized representative's signature Date

If you have any questions, please call:

(\_\_\_\_\_) \_\_\_\_\_

Mail your completed Form PTAX-227 to:

\_\_\_\_\_ County Board of Review

\_\_\_\_\_  
Mailing address  
\_\_\_\_\_  
City IL \_\_\_\_\_  
ZIP

# Definition of a farm

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To be eligible for a farm assessment, tracts of land must

- meet the statutory use requirements of the farm definition of Section 1-60 of the Property Tax Code, below, and
- have met those requirements for the preceding two years.

## 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.”

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## 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.
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## 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; and
- idle cropland.

Cropland is assessed according to the equalized assessed value (EAV) of its debased soil productivity index (PI) as certified by the department. 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, and
- 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; and
- 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.