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

2 Send notice to (if different than above)
   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 State 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.

[Signature] [Date]
Property owner’s or authorized representative’s signature

If you have any questions, please call: ________________________________

Mail your completed Form PTAX-227 to:
__________________________ County Board of Review

Mailing address
__________________________ IL __________
City
__________________________ ZIP __________
Definition of a farm

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 manage-
ment 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, florici-
ture, 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,
coil or any other mineral from property used for farming shall
not cause that property to be assessed as used solely for
farming.”

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 pastures 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 devalued soil productivity index (PI) as
certified by the department. Each year the department sup-
plies 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 pastures 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 devalued 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 devalued 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 manage-
ment 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.

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
homestite, farm residence, farm buildings, and farmland.

These four parts and the assessment method for each are
described below.

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

1 — Farm homestite is defined as the land on a farm parcel
used for residential purposes. The farm homestite 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 homestite, 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 opera-
tion. 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.