

# PTAX -227 FARM PROPERTY ASSESSMENT COMPLAINT

Complete this form if you object to the assessment for your farm property and wish to file a complaint with the board of review. You must file the original Form PTAX-227 **(no fax or e-mails forms will be accepted)** at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of the form for information regarding assessment appeals.

## Step 1: Complete the information for the property for which you are filing this complaint.

1. \_\_\_\_\_  
Property owner's name

3. Property index number (PIN) /parcel number  
\_\_\_\_\_

\_\_\_\_\_  
Street Address

Phone #: \_\_\_\_\_

\_\_\_\_\_  
City State Zip

E-mail: \_\_\_\_\_

**Send notice to** (if different than above)

\_\_\_\_\_  
Name (Attorney/Agent)

**Note:** If someone other than property owner is filing this appeal, a letter of authorization signed by the owner must accompany this appeal. An appeal without a letter of authorization is subject to dismissal. An attorney or agent is not required.

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City State Zip

4. Assessment year for this complaint: **2024**

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

- 6a.  The farmed portion was incorrectly assessed as non-farmed property.
- 6b.  Incorrectly assigned productivity indexes.
- 6c.  Incorrect assessment for farm buildings.

- 6d.  Omitted or incorrect debasement adjustment, such as flooding, slope, erosion, etc.
  - 6e.  Property record card correction, i.e. wrong improvement, incorrect sq. ft., age
- \_\_\_\_\_  
\_\_\_\_\_

**Note:** Attach **ALL WRITTEN EVIDENCE** that supports your complaint including photographs. No videos or power point presentations.

## Step 3: Write the property's assessed values as of valuation date 01/01/2024

	Farmland Value	Non- Farmland Value	Farm Bldg. Value	Non-farm bldg. value		Totals
2024 assessed value						
<b>Requested assessed value</b>						

## Step 4: Sign below

I swear or affirm that **ALL** evidence is attached to this complaint form and that I am the owner of record for the above listed property, or the duly authorized attorney or agent for the owner/taxpayer and that the statements made and the facts set forth in the foregoing complaint are true and correct.

**NOTE: IF NO EVIDENCE IS SUBMITTED, COMPLAINT WILL BE DISMISSED.**

\_\_\_\_\_  
Property owner or authorized agent's signature

\_\_\_\_\_  
Date

## Step 5: Mail your completed Form PTAX-227

Clinton County Board of Review  
850 Fairfax St. Carlyle, IL 62231

If you have questions: 618-594-6610 Office hours 7:30 am to 4:00 pm  
Website: clintonco.illinois.gov

# 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 dwelling 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 the 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 PTAX 227, because these are considered non-farm property 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 improvement 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 from 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,
- wooded pasture

**3 – Other farmland** includes

- woodland pasture;
- woodland, including wood lots, timber tracts, cutover, and deforested land; and

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.