

# FARM APPEAL

## State of Illinois – Property Tax Appeal Board

### For Assessment Year 20\_\_

Room 402 Stratton Office Building  
401 South Spring Street  
Springfield, IL 62706-4001  
(T) 217.782.6076  
(TTY) 217.785.4427

Suburban North Regional Office Facility  
9511 West Harrison Street, Suite LL-54  
Des Plaines, IL 60016-1563  
(T) 847.294.4121

Information on how to complete this form may be found at [ptabil.com](http://ptabil.com)

**Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your appeal.**

I would like the PTAB to make its decision based on the evidence provided (no oral hearing necessary).  
 I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by PTAB.)  
If neither box is checked, your appeal will be written based on the evidence.

Are you appealing off a recently issued township equalization factor? (Multiplier)  Yes  No (Not applicable to Cook County.)

Did you file an appeal with the Property Tax Appeal Board on this Tax Parcel for the prior year? If yes, indicate the Property Tax Appeal Board docket number assigned to the prior appeal: \_\_\_\_\_.

**Section I** You MUST submit 3 copies of this form, 2 copies of all evidence and 2 copies of the board of review's final decision letter, and if your requested assessed valuation change is \$100,000 or more, you MUST submit an additional copy of all evidence.

This form must be completed and postmarked within 30 days of the date of notice on the decision you received from the Board of Review. Written evidence must be submitted with this PTAB form. If you are unable to submit evidence with this form, you must request an extension of time in writing for filing the additional evidence with this form. Without a written request for an extension, no additional evidence will be accepted after the submission of this appeal form. **All Appeals MUST be filed at the Springfield Address listed above.** A separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted on an Addendum form (see 2c below). **Faxed appeals will not be accepted.**

### Section II Appellant (Taxpayer) Information

Last Name \_\_\_\_\_  
First Name \_\_\_\_\_  
Address Line 1 \_\_\_\_\_  
Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP \_\_\_\_\_  
Telephone \_\_\_\_\_  
Email Address \_\_\_\_\_

### Information on Attorney for Appellant

Last Name \_\_\_\_\_  
First Name \_\_\_\_\_  
Firm Name \_\_\_\_\_  
Address Line 1 \_\_\_\_\_  
Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP \_\_\_\_\_  
Telephone \_\_\_\_\_  
Email Address \_\_\_\_\_

Petition is hereby made to appeal from the final, written decision of the \_\_\_\_\_ County Board of Review which has a date of notice of \_\_\_\_\_. You MUST submit 2 copies of the Notice of Final Decision by the Board of Review.

**2a** Property ID No. (P.I.N) \_\_\_\_\_ Township \_\_\_\_\_  
Address of property \_\_\_\_\_

**2b** If appellant is other than owner, give name and address of owner. Name \_\_\_\_\_  
Address Line 1 \_\_\_\_\_ Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**2c** The assessments of the property for the year as made by the (P.I.N. only):  
(Use the "Addendum to Petition" form for multiple parcels, which may be found at [www.ptabil.com](http://www.ptabil.com))  
This information is available from the Supervisor of Assessments/County Assessor or the Board of Review offices, or may be on the Notice itself.

I am contesting the following:	Board of Review	Appellant's (Taxpayer's) Claim
(check at least one) <input type="checkbox"/> Farmland	_____	_____
<input type="checkbox"/> Homesite	_____	_____
<input type="checkbox"/> Residence	_____	_____
<input type="checkbox"/> Farm Bldgs.	_____	_____
Total	_____	_____

**2d** This appeal is based on (you must check one or more boxes):  
 Recent sale – complete Section IV  
 Comparable sales – complete Section V  
 Contention of law – submit legal brief  
 Farmland Assessment:  Classification  Productivity  Flooding – Complete Section V  
 Assessment equity – complete Section V  
 Recent construction – complete Section VI  
 Recent appraisal (enclose 2 copies of the appraisal)  
Evidence:  
 I certify that All Evidence is attached to this Appeal Petition.

**2e** Date \_\_\_\_\_ Signature \_\_\_\_\_  
Attorney or Appellant only

**Section III – Description of Property**

**FARM RESIDENCE/BUILDINGS**

Outside dimensions of house: \_\_\_\_\_ Square footage: \_\_\_\_\_  
Construction:  frame  brick  masonry  stucco  steel  other: \_\_\_\_\_  
Design:  single story  two story  1 ½ story  split level  other: \_\_\_\_\_  
Foundation:  slab  crawl-space  full bsmt.  partial bsmt.  finished  unfinished  
Garage:  none  attached  detached  1 car  2 car Dimensions: \_\_\_\_\_  
Age: \_\_\_\_\_ Fireplace  Yes  No If yes, number \_\_\_\_\_ Central Air Conditioning  Yes  No  
Other improvements: \_\_\_\_\_

**SUBJECT PARCELS(S)**

Tillable Land \_\_\_\_\_ Acres Permanent Pasture \_\_\_\_\_ Acres Woodlands \_\_\_\_\_ Acres  
Wasteland \_\_\_\_\_ Acres Homesite \_\_\_\_\_ Acres Other \_\_\_\_\_ Acres Total \_\_\_\_\_ Acres

**Section IV – Recent Sale Data**

Generally, the price of a recently sold property is considered the best evidence of value. The more proximate in time the sale occurs to the assessment date of your appeal, the more relevant the evidence becomes in establishing the market value of the property. You must submit a valid settlement statement, sales contract, or Real Estate Transfer Declaration for recent sale consideration.

**Read carefully and answer all questions.**

Full consideration (sale price): \$ \_\_\_\_\_ Date of sale: \_\_\_\_\_  
Consideration paid for: Residence & Homesite: \$ \_\_\_\_\_ Farm Buildings: \$ \_\_\_\_\_ Farmland \$ \_\_\_\_\_  
From whom purchased: \_\_\_\_\_  
Is the sale of this property a transfer between related parties or related corporations?  Yes  No  
Sold by:  Owner  Realtor  Auction  Other: \_\_\_\_\_  
Name of Realtor firm: \_\_\_\_\_ Agent: \_\_\_\_\_  
Was the property advertised for sale?  Yes  No How long a period? \_\_\_\_\_  
If so, in what manner?  local paper  multiple listing  other: \_\_\_\_\_  
Was this property sold in settlement of  an installment contract  a contract for deed or  a foreclosure?  
Was the seller's mortgage assumed?  Yes  No If yes, specify amount \$ \_\_\_\_\_  
If renovated, amount spent before occupying \$ \_\_\_\_\_ Date occupied: \_\_\_\_\_

**Section V – 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 parcel(s) identifying the distribution of the soil types; and (3) an acreage classification breakdown.

**PRODUCTIVITY**

If you are contesting the productivity numbers assigned to your farmland 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 numbers 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.

## Section VI – Comparable Sales/Assessment Grid Analysis

An appraisal which establishes the fair market value of the residence/homesite or farm buildings under appeal as of the assessment date may also be submitted in lieu of completing this section. **If a hearing is held for this appeal, the Property Tax Appeal Board will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.**

Evidence of recent sales of farm residences comparable to the subject property, including the sales date, the prices paid, and a property record card (print out sheet in Cook County), or description of each sale showing how it compares to the subject property may also be submitted. **(A market value argument using an appraisal or comparable sales cannot be used to contest a farmland assessment.)**

Evidence of assessments of farm residences, homesites, or farm buildings similar to the subject property, including the current assessments of each property, the property record card (print out sheet in Cook County) for each comparable property, or description of each property demonstrating its comparability to the subject property may also be submitted. **(An equity argument cannot be used to contest a farmland assessment.)**

**NOTE: Provide at least three comparables in support of a market value or equity argument.** All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted. (See Section VIII.)

	Subject	Comp #1	Comp #2	Comp #3
Property Index Number (P.I.N.)				
Address				
Proximity to Subject				
Assessment Class (Cook County Only)				
Volume (Cook County Only)				
Total Land (Sq. Ft.)				
Design/Style				
Age				
Construction				
Living Area (Sq. Ft.)				
Basement Area (Sq. Ft.)				
Finished Basement Area (Sq. Ft.)				
Air Conditioning				
Fireplace				
Garage/Carport Area (Sq. Ft.)				
Site Improvements				
Date of Sale				
Sales Price				
Sales Price / Sq. Ft. (Sales Price / Impr. Sq. Ft.)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Assessment / Impr. Sq. Ft.)				

**Section VII – Recent Construction Information**

Submit evidence of recent construction of the residence or farm building(s) including the price paid for the homesite, construction costs of the building(s), and include all labor costs. Include the complete and final statement from the general contractor. NOTE: If the appellant provided any labor or acted as the general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.

The building was constructed, or remodeled, an addition added, or other building erected on \_\_\_\_\_.

Date Land Purchased: \_\_\_\_\_

Total Cost: Land \$ \_\_\_\_\_ Improvement(s) \$ \_\_\_\_\_

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping and/or building permits?  Yes  No

Date the occupancy permit was issued (submit 2 copies): \_\_\_\_\_

Date the building was inhabitable and fit for occupancy or intended use: \_\_\_\_\_

Date the remodeling was completed: \_\_\_\_\_

Date the addition or other building(s) was completed: \_\_\_\_\_

Did owner, or a member of the owner's family, act as the general contractor?  Yes  No

If yes, please provide an estimated value of the service? \$ \_\_\_\_\_

Was any non-compensated labor performed?  Yes  No

If yes, please describe and provide estimated value of labor. \$ \_\_\_\_\_

**Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board.**

**Section VIII – Recent Photograph of Subject Property and Comparable Properties**

