

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 www.ptab.illinois.gov

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.ptab.illinois.gov)
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 _____
PTAB14A (rev. 02/12) Attorney or Appellant only PAGE 1 OF 4

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

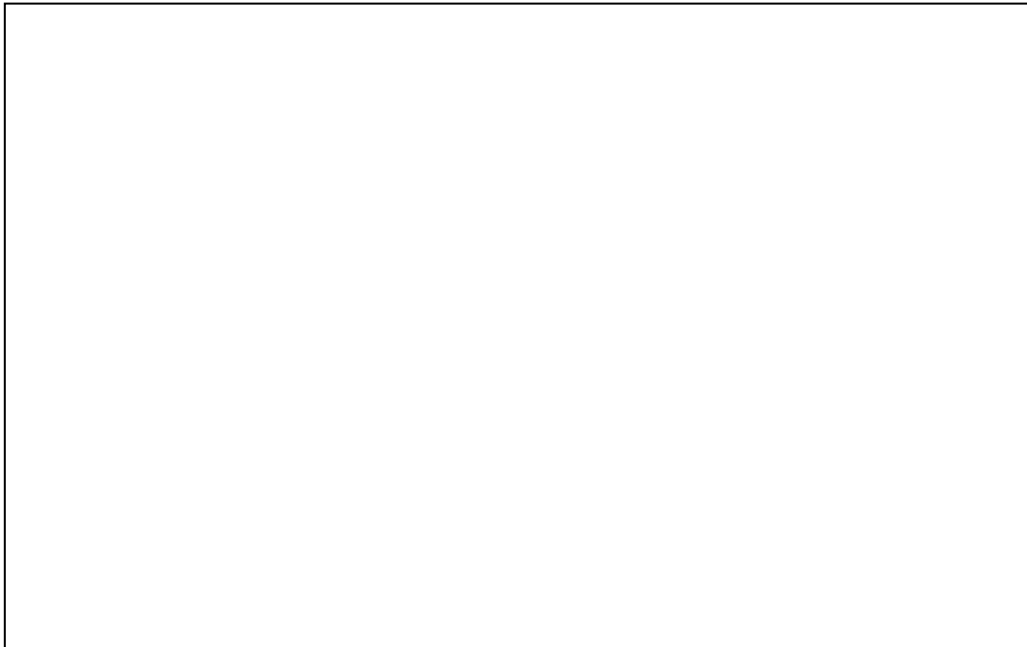
If yes, please provide an estimated value of the service? \$ _____

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



CHECKLIST

YOUR APPEAL WILL BE DISMISSED

IF THE FOLLOWING ARE NOT PROVIDED:

- Two copies of Board of Review's original final decision

For Cook County Only: In addition, if your appeal is based upon the date the Board of Review transmitted its decision to the county assessor, then you must also supply a hard copy of the date of transmittal. See [Cook County Board of Review's website](#) for this information.

- County and Township information (Section II)
- Property I.D. Number (Section 2a)
- Board of Review assessments (contact your local assessment office for the correct amounts), and your claim for land, improvement, and the total (Section 2c)
- Appeal must be signed and dated by the property owner or an attorney, and postmark on envelope must be legible; otherwise, date of receipt will be used.
- You must check a basis for your appeal (Section 2d).
- Description of Property completed (Section III)
- Grid Analysis must be completed in full (Section V), unless an appraisal is attached. Attaching information without filling in the Grid completely will result in dismissal of your appeal.
- Two copies of all evidence must be submitted with your appeal, if the change in assessment you request is less than \$100,000. Three copies of all evidence must be submitted with your appeal, if the change in assessment you request is \$100,000 or more.
- Three copies of the COMPLETED appeal petition must be submitted.
- The evidence you submit must support the basis you checked in Section 2d.
- If you checked Comparable Sales, you need to submit sales data on the Grid.
 - If you checked Equity, you need to submit assessment data on the Grid.
 - If you checked Recent Sale, you need to submit two copies of the closing documents.
 - If you checked Recent Appraisal, you need to submit two copies of the appraisal.
 - For Contention of Law, you must submit two copies of your legal brief with supporting authority for your position.