

FARM APPEAL

State of Illinois – Property Tax Appeal Board (PTAB)

Assessment Year _____ (Complete)

See page 5 for instructions; also, information on how to complete this form can be found at ptab.illinois.gov

Section I

HEARING OPTIONS -- If neither box is checked, your appeal may be decided based on the evidence submitted. PLEASE CHECK ONE:

- ☐ I would like the PTAB to determine the correct assessment based on the evidence submitted. (This **may** expedite resolution of the appeal.)
- ☐ I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)

Section II

Appellant (Taxpayer or Owner) Information

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

Attorney for Appellant

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

1a Petition is hereby made to appeal for property located in _____ County from:

- a) The final, written decision of the County Board of Review dated _____ or
 transmittal date of _____ (Cook County only).

OR

- b) The favorable decision of the Property Tax Appeal Board (PTAB) dated _____.
☐ Rollover ☐ Direct Appeal

1b Is this an owner-occupied residence? ☐ Yes ☐ No

2a Parcel Number _____ Township _____
 Address of property _____

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

2c Assessment(s) of the property for the assessment year by parcel number: ☐ Multi-Parcel Appeal
 (Use the "Addendum to Petition" form for multiple parcels found at www.ptab.illinois.gov along with *special instructions if 50 parcels or more.*)

I am contesting the following:

(check at least one)

- ☐ Farmland
☐ Homesite
☐ Residence
☐ Farm Bldgs.
 Total

Board of Review

Appellant's (Taxpayer's) Claim

2d This appeal is based on the following evidence (you **must** check all applicable boxes):

- ☐ Recent sale – complete Section IV ☐ Assessment equity – complete Section VI
☐ Comparable sales – complete Section VI ☐ Recent construction – complete Section VII
☐ Contention of law – submit legal brief ☐ Recent appraisal (enclose complete copy(s) of the appraisal)
☐ Farmland Assessment: ☐ Classification ☐ Productivity ☐ Flooding – Complete Section V

Evidence:

- ☐ I certify this completed form along with enclosed evidence completes my appeal filing **OR**
☐ I hereby request an extension of time to submit my evidence. Days requested: _____

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

The following information regarding the sale of the subject property is furnished to the Property Tax Appeal Board to render a decision based on the sale evidence provided by the appellant. When the appellant supplies evidence of a recent sale of a residence and the Board of Review has not refuted the arm's length nature of the transaction, the Property Tax Appeal Board generally finds that the sale price of a recent arm's length sale of the subject property is the best evidence of value.

SUBMIT DOCUMENTATION of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement.

Answer all questions.

Full consideration (sale price): \$ _____ Date of sale: _____

Consideration paid for: Residence & Homesite: \$ _____ Farm Buildings: \$ _____ Farmland \$ _____

Name of seller: _____

Is the sale of this property a transfer between family members or related corporations? ☐ Yes ☐ No

Sold by: ☐ Owner ☐ Realtor ☐ Auction ☐ Other: _____

Name of realty 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 due to a foreclosure action? ☐ Yes ☐ No

Was this property sold using a contract for deed? ☐ Yes ☐ No If yes, specify the date the contract was entered _____

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

As an alternative, an appraisal establishing the fair market value of the subject property under appeal as of the assessment date may be submitted. **(Note: If a hearing is held in the case, the PTAB will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)**

Comparable Sales: Provide at least three recent sales of property comparable to the subject property. Complete the entire grid analysis (except assessment data). Include dates of sale and prices paid. Submit a property record card and/or listing sheet of each sale. (Note: Comparable sales should be similar to the subject property in location, size, design, age, and amenities.)

Assessment Equity: Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. Complete the entire grid analysis (except sale data). Submit a property record card for each property. (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.) **(Also, an equity argument cannot be used to contest a farmland assessment.)**

In addition to the above instructions, print additional blank copies of the next page and renumber columns if submitting more than nine comparable properties. All comparables should be similar to the subject in location, size, design, age, and amenities. Photographs should be submitted if they aid in explaining the appeal.

	Subject	Comp #1	Comp #2	Comp #3	Comp #4
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 VI – Comparable Sales/Assessment Grid Analysis Additional Page

	Comp #5	Comp #6	Comp #7	Comp #8	Comp #9
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 must 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 copy(s) as directed): _____

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, 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(s) of Subject Property and Comparable Properties

If it aids in explaining the appeal, you may attach photographs of the subject property and comparable properties.

File completed appeal form with documentation postmarked within 30 days of the date of the final board of review decision OR within 30 days of the date of the favorable PTAB decision.

Assessment Year appeals BEFORE 2016: submit 3 copies of completed form; 2 copies of board of review final decision OR 2 copies of a favorable prior PTAB decision; and 2 copies of all evidence. *For assessment changes of \$100,000 or more, submit all evidence in triplicate.*

Assessment Year appeals for 2016 and AFTER: submit 1 copy EACH of completed form; board of review final decision OR a favorable prior PTAB decision; and all evidence. *If the total documentation is 500 pages or more, you must submit three collated sets of the documents.*

Mail or hand deliver completed appeal to:

**Property Tax Appeal Board
Room 402 Stratton Office Building
401 South Spring Street
Springfield, IL 62706-4001
(T) 217.782.6076
(TTY) 800.526.0844**

ONLY for hand-delivery of completed appeal:

**Property Tax Appeal Board
Cook County Regional Office
115 South La Salle Street
Suite 602
Chicago, IL 60603-3801
(T) 312.793.0015**