

# PTAX-227 FARM PROPERTY ASSESSMENT COMPLAINT – Fulton County

Complete this form if you object to the assessment for your farm property and wish to file a complaint on your assessed value with the Board of Review. You MUST file the original PTAX-227 (no fax or email 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

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

\_\_\_\_\_  
City State ZIP

Send Notice To: (If different from above)

2. \_\_\_\_\_

Name (Attorney/Agent)

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

\_\_\_\_\_  
City State ZIP

3. Property Index Number (PIN)  
\_\_\_\_\_

Phone Number: \_\_\_\_\_

4. Assessment year for complaint: \_\_\_\_\_

5. Physical Address of Property: \_\_\_\_\_  
\_\_\_\_\_

6. Description of Building(s) (If necessary):  
\_\_\_\_\_  
\_\_\_\_\_

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

6a.  The farmed portion was incorrectly assessed as non-farm property.

6b.  Incorrect productivity indexes.

6c.  Omitted or incorrect debasement adjustment, such as flooding, slope, erosion, etc.

6e.  Incorrect assessment for farm buildings.

6f.  Other (Incorrect size, age, etc.)  
\_\_\_\_\_  
\_\_\_\_\_

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 January 1<sup>st</sup>, 20\_\_\_\_\_

	Farmland Value	Farm Buildings Value	Total Value
Current Assessed Value			
Requested Assessed Value			

## 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, and that the statements made and the facts set forth in the foregoing complaint are true and correct.

\_\_\_\_\_  
Property Owner or Authorized Agent Signature

\_\_\_\_\_  
Date

Step 5: Mail your completed form PTAX-230 to:

Contact Information: (309) 547-3041

Website: <https://www.FultonCountyIL.gov>

Julie A. Russell  
Chief County Assessment Officer  
PO BOX 283  
Lewistown, IL 61542

# Illinois Property Assessment Appeal Process Guide

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## General Information

When going through the appeal process, you (the property owner) are appealing the assessed value (assessment) of your property, **NOT THE TAX BILL**. The tax bill amount is determined by the various tax rates applied to the assessment (after review and equalization by the Board of Review) by taxing districts (schools, parks, cities, libraries, etc.) Whether or not you qualify for exemptions, and which ones also determine your tax bill. (Owner Occupied, Senior Homestead, Disabled Person, Disabled Veterans, etc.) Tax rates are not an issue that can be addressed during the appeal process, only the assessment may be appealed.

Property is assessed each year as of its condition/value on January 1<sup>st</sup>. These assessments are completed by Township Assessor, Deputy County Assessors, or the Chief County Assessment Officer (CCAO) By law (35 ILCS 200/9-145) assessments of property, other than coal & farmland, are required to be assessed at 33<sup>1/3</sup>% of fair cash (market) value. If the assessment is to increase, the CCAO must publish the change in a local newspaper. The change is subject to further equalization and revision by the Board of Review, as well as equalization by the Illinois Department of Revenue.

Your appeal **MUST BE FILED** with the Fulton County Board of Review within 30 days after the CCAO's publication of the changes. **APPEALS FILED LATE WILL NOT BE HEARD.** Once you receive your tax bill, it is too late to file with the Board of Review. Contact your Township Assessor or the Deputy County Assessors and ask for a review of the assessment on your property. If you successfully filed a complaint with the Board of Review, you will receive a letter in the mail with their decision. See **"Contact Information"** on the front page for information on filing an appeal or to obtain the Fulton County Board of Review Rules.

## How a Tax Bill is Calculated

The County Treasurer/Collector bills and collects property taxes in the year following the assessment year. Your tax bill is determined by taking the equalized assessed value (EAV) of your property and applying the aggregate tax rate, which is determined by the levies of the local tax districts that serve your property. (Schools, libraries, cities, etc.) Your tax bill is calculated as follows:

**(Equalized Assessed Value – Exemptions) x Aggregate Tax Rate = Tax Bill Amount**

**Note:** You may qualify for exemption(s) which will reduce your property's taxable value. See **"Contact Information"** on the front for assistance.

## Steps to File an Appeal

An appeal of an assessment has several steps that must be completed.

- Obtain a copy of the property record card with assessment valuation.
- Determine the basis for your complaint
- Gather your supporting evidence/documentation
- File PTAX-227 along with ALL of your evidence with the Board of Review before the deadline.

## Appeal to State Property Tax Appeal Board (PTAB)

If you do not agree with the Board of Review's final decision, you can appeal (in writing) to PTAB or file a tax objection complaint in the Circuit Court. Visit PTAB's website at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) for appeal forms & info.

# 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 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, 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 Form PTAX-227, because these are considered non-farm property for 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 improvements 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 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 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, and
- woodland pasture.

Permanent pasture is assessed at one-third of its debased 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 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.