

115 N. Main St. Room 101  
Eureka, Illinois 61530



Phone: (309) 467 - 3708  
Fax: (309) 467 - 7329

## Woodford County Board of Review Guidelines To Appeal Assessments

The Board of Review is located in Room 104 on the 1st Floor of the Woodford County Courthouse (original building) located at 115 North Main Street, Eureka, Illinois 61530. The Board will convene on or about the first Monday of June and will recess from day to day as may be necessary. Board of Review hours are 9:00 a.m. to 4:00 p.m.

It is the responsibility of the Board of Review to ensure that all property in Woodford County is assessed at 1/3 of its fair cash value. The Board of Review cannot accept an appeal based on taxes. The Board of Review has no jurisdiction over taxing district budgets.

Assessment appeals will be accepted on or before 30 calendar days after date the Chief County Assessment Office publishes the current year assessment changes in the local newspapers.

No appeals may be filed against assessments shown on current tax bills. Current bills reflect prior year's values. Non-farm appeals may only be filed on assessed values relative to fair cash value or assessments that are deemed inequitable with comparable properties.

*For the non-farm property assessment appeal, you will need to complete a PTAX-230 Non-Farm Property Assessment form. Any additional documentation is helpful, but not required.*

*Farm property appeals will require PTAX-227 Farm Property Assessment form. Any additional documentation is helpful, but not required. If requesting a farm value assessment, you must complete Sec 1-60 Farm form.*

**Board of Review Complaint forms are available at the Supervisor of Assessments office or on-line on the Woodford County Website [www.woodford-county.org](http://www.woodford-county.org).**

Pursuant to the authority of the Property Tax Code 35 ILCS 200/9-5 the Board of Review has adopted the following rule of procedure.

*All appeals filed for review of assessments shall include as attachments any documentary evidence to be utilized in the support of your estimate of fair cash value. All data must be submitted with your appeal.*

It is also important to note that the value relationship of the land to the building improvements is necessary to establish the assessment for your property. A site value and the building improvement value should appear in those appeals including building improvements.

Once forms are submitted to our office, you will be notified by mail as to the status of the appeal and date and time of your hearing. If the submitted evidence is inadequate for a proposed revision of your assessment, a hearing will be scheduled. If you are unable to attend your hearing, your appeal may be decided based upon the information available at the time of filing. Hearings may be rescheduled, in the event you are unable to attend your scheduled date and time, and shall be rescheduled at the Board of Review discretion.

The Board of Review will not estimate your taxes for any subsequent tax bill. The assessment appeal will affect your current assessed valuation for the real estate taxes to be rendered. There will be no refunds on previous tax bills.

Questions regarding the filing of your assessment appeal may be addressed in the Supervisor of Assessments Office.

A Board of Review *Notice of Final Decision* may subsequently be appealed to the State of Illinois Property Tax Appeal Board within 30 days of date of notice.



## Woodford County Board of Review Rules and Procedures

The statutes provide that the Board of Review shall develop and publish rules and regulations as may be necessary for the orderly dispatch of business.

**Rule 1.** Regular meetings of the Board of Review of Woodford County will be held in Room 104 on the 1<sup>st</sup> Floor of the Woodford County Courthouse (original building) located at 115 North Main Street, Eureka, Illinois 61530. Meetings may be held in other parts of the County from time to time at the discretion of the Board.

**Rule 2.** The Board will convene on or before the first Monday in June or earliest possible time from said date as Board Members may be able to assemble and may adjourn from day to day as may be necessary.

**Rule 3.** The Board shall keep a record of all proceedings and the order of business shall be as follows:

- A. Considering assessment appeals and petitions and other matters properly put before the Board.
- B Reading and approving the records and final decisions of previous meetings.

**Rule 4.** Any Appellant and/or their representatives or Taxing District having an appeal to make shall prepare the same in writing on forms prescribed and furnished by the Board with the original to be retained by the Board. Appeals must be signed by the property owner and shall contain the address of the property as well as the address of the owner. All information as requested on the Board approved appeal form must be completed. Current fair market value of the property may be substantiated by the Appellants opinion of market value and/or by appraisal with supporting documentation accompanying said appeal. All data must be submitted with the appeal.

**Rule 5.** Appeals must be filed with the Clerk of the Board of Review at The Supervisor of Assessments Office within thirty (30) calendar days after publication of the assessment changes.

**Rule 6.** Applications for exempt status may be completed in accordance with the instructions as outlined on the PTAX-300 Application For Property Tax Exemption form to be provided by the Board. Appellant and /or their representatives may be requested to appear before the Board to furnish additional evidence in support of their claim. All exempt status requests shall be forwarded to the Illinois Department of Revenue/Local Government Bureau, together with the Board recommendation, for final disposition.

**Rule 7.** The Clerk of the Board shall file all appeals or petitions in order of presentation, assigning said appeal/petition a docket number and shall note the number as well as the character of the appeal on the record of the Board.

**Rule 8.** The Board shall as follows either:

- A. Notify each Appellant and/or their representatives by mail when to appear before the Board to be heard on his/her appeal.
- B. Determine the proposed action with respect to the appellant's petition as shall appear to the Board to be lawful and just and will advise each Appellant in writing of such action. If upon proper notification the Appellant requests a hearing as to such proposed action, Appellant shall notify the Clerk of the Board within ten days from said date of notice.
- C. If Appellant fails to request a hearing within the prescribed ten days as to the Board's proposed action or fails to appear for the scheduled hearing, the Board may take such action with respect to the Appellant's petition as shall appear to the Board to be lawful and just. The Board will hear evidence at the hearing pertaining to the assessed valuation and shall take all evidence under advisement giving written notification of the Board's decision within thirty (30) days of said hearing date, or as soon as otherwise feasibly possible.

**Rule 9.** The Board may initiate proceedings designed to correct omissions from the assessment roll or initiate proceedings in instances of under-assessment or over-assessment. The Board shall provide no less than five (5) days notice to the Appellant concerned directing them to appear before the Board and show cause, if there be any, why the assessment under review should not be changed. No action shall be taken by the Board prior to such time of hearing unless the Appellant appears before the Board prior to the prescribed hearing time.

**Rule 10.** The Board may issue a Certificate of Error, pertaining to the assessment year immediately preceding the current assessment year, to correct an error or mistake other than errors of judgment. Example of factual errors are listed as follows:

- A. Mistake in computation(s).
- B. Duplicate assessment.
- C. Improvements destroyed or significantly impaired prior to assessment date.
- D. Incorrect description of property assessed.
- E. Incorrect improvement specification.
- F. Exempt status received after close of assessment year.
- G. Homestead exemptions not granted on eligible property.

A Certificate of Error may be granted until 5:00 p.m. of the close of business the day prior to tax sale as set by the County Treasurer. All certificates will be processed as promptly as possible, with copies to be furnished to the County Treasurer, the Chief County Assessing Official and the Appellant. A Certificate of Error shall not be granted in cases where an error of judgment may have occurred. Example of errors of judgment are listed as follows:

- A. Quality grade of building improvements.
- B. Quantity of acreage as determined for farmland assessment purposes.
- C. Property divisions.

**Rule 11.** Petitions addressed to the Board regarding matters of equalization must clearly show the class or classes of property or taxing district or jurisdiction that appears to be inequitable with the prevailing assessment level. If said petitions are to receive favorable consideration, said petition shall be supported by sufficient sales ratio data.

**Rule 12.** No taxpayer or property owner shall present for consideration, nor shall the Board of Review accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the Township Assessor or intervening taxing body, prior to or during the time when the Board of Review is accepting documentary evidence, to access the land to make a visual inspection of the property for valuation purposes. Any request made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

**Rule 13.** Failure to appear before the Board at the appointed time, when a 10 day notice has been given, shall be grounds for dismissal of any further appeal. "Section 16-160 of the Property Tax Code, 35 ILCS 200/16-160"

**Rule 14.** The Board hereby resolves to certify their changes in an electronically produced docket book and include with docket book a copy of Board action for the year. A copy of the Board records will be made available to the public under the Freedom of Information Act.

**Rule 15.** The rules here set forth may be amended from time to time with such amendments to the rules being effective immediately upon publication.

Revised, adopted and approved by Woodford County Board of Review October 30, 2021

# PTAX-227

# Farm Property Assessment Complaint

## Who should complete this form?

You should complete this form if you object to the assessment for your farm property and wish to request a hearing before the board of review. Farm property includes farmland and farm buildings. See the back of this form for the definition of a farm and information regarding the two-year use requirement. You must file the original complaint form and one copy with the board of review at the address shown below. Contact your chief county assessment officer (CCAO) to obtain the filing deadline for this complaint. Information regarding farmland assessment guidelines can be found in the Illinois Real Property Appraisal Manual (IRPAM), which is available for review at the board of review office. **Note:** Attach any evidence that supports your complaint.

## Step 1: Complete the following information

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

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

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

(\_\_\_\_\_) \_\_\_\_\_  
Phone

Send notice to (if different than above)

**2** \_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

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

(\_\_\_\_\_) \_\_\_\_\_  
Phone

**3** Write the assessment year for which you are filing this complaint. **3** \_\_\_\_\_

**4** Write the property index number (PIN) of the property for which you are filing this complaint. Your PIN is listed on your property tax bill or you may obtain it from your CCAO. If you are unable to obtain your PIN, write the legal description on Line b.

**a** PIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**b** Write the legal description only if you are unable to obtain your PIN.

\_\_\_\_\_

\_\_\_\_\_

**5** Write the street address of the property, if different than the address in Item 1.

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

\_\_\_\_\_  
City IL \_\_\_\_\_  
ZIP

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

**6** Check the reason(s) you are objecting to the assessment:

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

- d**  Omitted or incorrect debasement adjustment, such as flooding, slope erosion, etc.
- e**  Other, such as wrong improvements, incorrect description, etc. Describe in detail.

**7** Write any additional information that may be useful to the board of review in hearing this complaint.

\_\_\_\_\_

\_\_\_\_\_

## Step 3: Write the equalized assessed values of the farm property

**8** Write the equalized assessed values of your farm property as of January 1, \_\_\_\_\_.

- a** Farmland \_\_\_\_\_
- b** Farm buildings \_\_\_\_\_
- c** Total \_\_\_\_\_

**9** Write the amounts you estimate to be the correct equalized assessed values of your farm property as of January 1, \_\_\_\_\_.

- a** Farmland \_\_\_\_\_
- b** Farm buildings \_\_\_\_\_
- c** Total \_\_\_\_\_

## Step 4: Sign below

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property can be determined.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Property owner's or authorized representative's signature Date

If you have any questions, please call:

(\_\_\_\_\_) \_\_\_\_\_

Mail your completed Form PTAX-227 to:

\_\_\_\_\_ County Board of Review

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City IL \_\_\_\_\_  
ZIP

# 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.

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## Woodford County Supervisor of Assessments Office

REQUEST FOR FARM VALUE ASSESSMENT

PROPERTY TAX CODE – (35 ILCS 200/1-60)

### Sec. 1-60. FARM

When used in connection with valuing land and buildings for an agricultural use, and 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 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.

(Source: P.A. 86-1481; 87-877; 88-455.)

I do hereby affirm that I am the owner or agent of the property described below, and that the total property has been used as a “farm” as defined in Property Tax Code – Section 1-60 for the preceding two years.

PIN \_\_\_\_\_

OWNER \_\_\_\_\_

DATE \_\_\_\_\_

APPROVED/DENIED \_\_\_\_\_

Will need to include the 1040 Federal Tax Return **Schedule F** for the past 2 years.

**WOODFORD COUNTY BOARD OF REVIEW OF ASSESSMENTS  
ASSESSMENT COMPLAINT  
FARM BUILDING & FARM LAND SCHEDULE**

Farm Addendum #1

• PHOTOS ARE REQUIRED OF  
BOTH FRONT & REAR FOR FARM  
BUILDNG COMPLANTS

TAX ID NUMBER

OWNER

• PHOTOS SHOULD BE DATED  
• PHOTOS BECOME THE PROPERTY  
OF THE BOARD OF REVIEW

ADDRESS

YEAR BUILT

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SQUARE

FOOTAGE \_\_\_\_\_

CONSTRUCTION:    FRAME    BRICK    ALUM SIDNG    VINYL SIDING    OTHER: \_\_\_\_\_

DESCRIBE OUT BUILDING(S) AND WHAT THEY ARE USED FOR:

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LAND/TOTAL ACREAGE OR LOT SIZE \_\_\_\_\_

BRIEF DESCRIPTION OF LAND COMPLAINT \_\_\_\_\_

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Will need to include the 1040 Federal Tax Return **Schedule F** for the past 2 years