

September 15, 2018

Attached please find the **2018 ASSESSMENT COMPLAINT** form. It is strongly recommended that you discuss your assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear and the need for the filing of a complaint eliminated. If, after talking with the township assessor, you still wish to pursue a formal complaint, the township assessor can supply property record cards for the subject property as well as any comparable properties that you choose. The assessor **cannot** fill out the complaint form for you, or suggest comparable properties for you to use. The 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

The *Rock Island County Board of Review Rules of Procedure* are available at www.rockislandcounty.org. You may also call our office and we will mail you a copy. The rules are very helpful in helping you fill out your complaint form.

Two sets (2) of the complaint form and two (2) sets of all evidence must be submitted with your complaint. It is recommended that you keep an additional set for yourself.

Complaints can only be filed by the owner of the property or the taxpayer of record. Owners/taxpayer may designate an attorney to represent them by submitting written authorization with their complaint (see c. below). See the [Board of Review Rules](#) section D-2 for more information to who has standing to file an appeal.

Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts shall be represented at a Board of Review hearing by any person licensed to practice law in the state of Illinois. Failure to provide attorney representation at the hearing may result in dismissal of the appeal.

Non-Compliant complaint forms: If the complaint form is deemed not in compliance with the Board of Review's rules, you will be sent notification acknowledging receipt of the complaint. The notification will include a copy of the first page of the complaint form and an explanation of which rules have not been complied with. You will be provided with 10 business days to bring the complaint into compliance. If it is brought into compliance within the 10 business days, the complaint will be processed as all other complaint in compliance. For purposes of this section, a complaint form deemed not in compliance with the Board of Review rules is defined as:

- a. A complaint form that lacks sufficient information to identify the property in question;
- b. A complaint form that is not signed by the property owner/taxpayer; or
- c. A complaint form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner/taxpayer. **The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner/taxpayer and dated with the current date. The authorization MUST BE NOTARIZED.** Failure to supply this authorization will result in dismissal of the appeal.
- d. A complaint form that does not indicate a requested value, either by full market value or assessed value.

If a complaint is received AFTER the statutory thirty (30) days from publication filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline. Such late filed complaints will not be considered as valid complaints and will not be considered by the Board of Review. No decision will be made on late filed complaints.

It is the responsibility of the complainant to provide the Board comprehensive evidence, relative to market value, assessment comparability, or use, in support of the complaint. Use page two of the complaint form to describe the subject and comparable properties. A listing of previous year's sales is available at: www.rockislandcounty.org/AssessmentOffice/SalesReports/. For residential homes, use gross living area excluding basement. Photographs of the subject property and all comparables should be included. Examples of evidence you would submit include copies of closing disclosures, sales contracts, appraisals, pictures of your property and comparable properties. One copy of your evidence is sent to the assessor.

The township assessor also supplies two sets of their evidence to the Board of Review. One set of evidence will be mailed to you. After you receive the assessor's evidence, you may rebut it. All rebuttal evidence must be submitted at least 10 days prior to the scheduled hearing.

FARM COMPLAINTS: All farmland complaints need to have proof the land has been farmed for the previous two years. Proof can consist of copies of Federal Tax Return with the F form included for the previous two years.

THE LAST DATE FOR FILING A COMPLAINT SHALL BE: OCTOBER 15, 2018

The date for filing for a mailed complaint shall be the **canceled postmark date**. Metered mail must have a post office date stamp.

CHECKLIST

- ✓ Did you completely fill out all applicable sections of your complaint form? (marked **required**)
- ✓ Did you sign your complaint form?
- ✓ Did you file the complaint by the final deadline date? (Late filings **will not be accepted**)
- ✓ If you are an attorney filing an appeal on behalf of the owner/taxpayer, did you include a letter of authorization signed by the owner/taxpayer? (If not, the complaint **will be dismissed.**)
- ✓ Did you provide two (2) sets of both the complaint form and all supporting evidence (and keep an additional set for yourself)?
- ✓ If you are unable to supply all of your evidence with your complaint form, did you submit a letter requesting an extension of time?
- ✓ If you are unable to attend a hearing, (for Residential valuation complaints only) did you complete the “Waiver of Hearing”, and submit it with your complaint?

What Happens Next?

After you have turned in your **completed** complaint form and corresponding evidence, the following occurs:

If you **did not** waive your right to a hearing:

1. Your complaint will receive a docket number.
2. A hearing notice will be mailed to you.
3. A copy of your complaint and evidence will be sent to the township assessor.
4. The assessor will present evidence concerning the assessment of the property. Copies of this evidence will be mailed to you. You will have up to 10 days to file rebuttal evidence.
5. The Board of Review may offer you a proposed decision based on both sets of evidence. The proposed decision will be in letter form, and if you accept the stipulation, your hearing will be cancelled. If you do not accept the proposed decision, you will attend the hearing. Hearing procedures are described below.
6. The Board of Review will then make their final decision. They will mail you a “Final Notice of Decision” after all hearings have been concluded. This generally happens in February.
7. If you are not satisfied with the decision of the Board of Review, you will have **30 days** from the final date to file an appeal with the Illinois Property Tax Appeal Board.

If you **waived** your right to a hearing, the above applies to you **except:**

- a. You **will not** receive a hearing notice.
- b. The Board of Review will make a decision based on the presented evidence and you will receive a decision as stated in #6 above.

Hearing Procedures

Hearings are held Monday through Friday, exclusive of holidays, between the hours of 9:00 a.m. – 12:00 p.m. and 1:00 p.m. - 4:00 p.m.

Hearings are 15 minutes long: 5 minutes for you, 5 minutes for the assessor, and 5 minutes for the Board of Review to ask questions.

Due to the tight schedule for the hearings, it is imperative that you only request to re-schedule a hearing in the case of an emergency.

If you have any questions, please do not hesitate to call the Board of Review at (309) 558-3670.

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 TOWNSHIP

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:

(309) 558-3670

Mail your completed Form PTAX-227 to:

ROCK ISLAND County Board of Review

1504 3RD AVENUE, ROCK ISLAND IL 61201

Definition of a farm

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.”

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.