

**PIKE COUNTY
BOARD OF REVIEW**

121 E. Washington St.
Pittsfield, IL 62363
Tel: 217-285-2382
Fax: 217-285-0001

Dear Taxpayer:

Please visit our website at www.pikecountyil.org.

The Pike County Board of Review consists of three members. As a panel they review the reasons why you feel your assessment is unjust. It is your responsibility to prove that (1) the market value assigned to your property is in error or (2) that the assessment on your property is higher than the assessment on similar properties in your area. Please remember, the focus is on your property's assessment which is 1/3 of your property's market value.

All assessment appeals must be on an official Appeal Form. (Forms are available from the Supervisor of Assessment's office, 121 E. Washington St., Pittsfield, IL 62363. They are also available online at <http://www.pikecountyil.org> under the Supervisor of Assessments tab.) **The Board of Review will accept only those appeals received or postmarked between April 24, 2024 through May 24, 2024 for the 2023 assessment year.**

Support for your appeal:

1. Complete a separate appeal form for each property type – residential, farm, industrial, or commercial.
2. Please submit a copy of your Property Record Card (available from the Supervisor of Assessment.) You may also want to submit additional photos of your property.
3. If using comparables (a neighbor or other like properties), if possible, please submit a copy of the comparables property record card. This record card will provide parcel numbers, property owner information and a picture of the property. Make sure that your comparables are a similar or like-type structure. Example: Compare a ranch house to a ranch house, a two-story to a two-story, etc. Do not compare a 1 ½ story home to a ranch home, or an in-ground home to an above-ground home. Please make every effort to keep a comparable within a close distance to your property.
4. Give specific reasons why you feel your property's assessment is too high.
5. Appraisals from a certified appraiser are not required, but, if submitted, will be considered. If you are having an appraisal prepared, please keep in mind the assessment is based on January 1, 2023.
6. If your appeal involves a farmland parcel, please call ahead to indicate the parcel number(s) involved so maps can be printed for you to pick up with your appeal forms.

Based on PTAB cases and policies used in other counties, we have added to our policy the square footage of "portable buildings" 288 square feet or more, will be assessed as real estate, regardless of utilities.

All evidence turned over to the Board of Review remains the property of the Board of Review and will not be returned.

The Board of Review (BOR) will review all timely filed appeals. The BOR may, at its discretion, act solely upon the information presented or may seek additional appraisals or information – doing an onsite inspection, if needed. A Notice of the Board of Review's **Proposed Decision** will be mailed. If you agree with the BOR'S Proposed Decision, you do not need to do anything further, and the Board of Review's Proposed Decision will stand as the Final Decision. If you disagree with the BOR'S Proposed Decision, you have 7 days from the postmark to ask for or send notice that you are requesting a hearing to continue your appeal. Hearings will be scheduled, and each given 15 minutes to appeal before the Board of Review. Following your Hearing, you will be mailed a notice of the Board of Review's Final Decision. All those who filed an appeal with the Board of Review will receive a **Final Decision Notice**.

Thank you,
Pike County Board of Review

The Board of Review's decision will be based upon the evidence submitted by the owner.

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

<p>1 _____ Property owner's name</p> <p>_____</p> <p>Street address</p> <p>_____</p> <p>City State ZIP</p> <p>() _____</p> <p>Phone</p> <p>Send notice to (if different than above)</p> <p>2 _____</p> <p>Name</p> <p>_____</p> <p>Mailing address</p> <p>_____</p> <p>City State ZIP</p> <p>() _____</p> <p>Phone</p>	<p>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.</p> <p>a PIN _____</p> <p>b Write the legal description only if you are unable to obtain your PIN.</p> <p>_____</p> <p>_____</p>
<p>3 Write the assessment year for which you are filing this complaint. 3 _____</p>	<p>5 Write the street address of the property, if different than the address in Item 1.</p> <p>_____</p> <p>Street address</p> <p>_____</p> <p>City IL ZIP</p>

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 <input type="checkbox"/> The farmed portion was incorrectly assessed as non-farm property.	d <input type="checkbox"/> Omitted or incorrect debasement adjustment, such as flooding, slope erosion, etc.
b <input type="checkbox"/> Incorrectly assigned productivity indexes (PIs).	e <input type="checkbox"/> Other, such as wrong improvements, incorrect description, etc. Describe in detail.
c <input type="checkbox"/> Incorrect assessment for farm buildings.	_____

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

<p>8 Write the equalized assessed values of your farm property as of January 1, _____.</p> <p>a Farmland _____</p> <p>b Farm buildings _____</p> <p>c Total _____</p>	<p>9 Write the amounts you estimate to be the correct equalized assessed values of your farm property as of January 1, _____.</p> <p>a Farmland _____</p> <p>b Farm buildings _____</p> <p>c Total _____</p>
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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:
(217) 285-2382

Mail your completed Form PTAX-227 to:
PIKE County Board of Review
121 East Washington St. ~ Suite 1
Mailing address
Pittsfield IL 62363
City ZIP

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.

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.