

FARM APPEAL

Stephenson County Board of Review

**Board of Review
Stephenson County
50 W Douglas, Ste 500
Freeport, Illinois 61032
(815) 235-8260**

Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your appeal.

For Assessment Year 20__

If an appeal was filed with the Property Tax Appeal Board on this tax parcel for the prior year, please indicate the Property Tax Appeal Board docket number assigned to that appeal: _____.

Section I

This form must be completed and filed within 30 days of the assessment change publication list for the parcel's respective township. Check the county's website at www.co.stephenson.il.us/assessor for publication dates. Any additional written evidence must be submitted with this BOR form. If you are unable to submit the additional written information with this form, a letter requesting an extension of time for filing the additional evidence must be submitted with this form. The Board of Review will grant only reasonable requests up to 15 days. **Faxed copies of this form will not be accepted.**

WHERE TO FILE THIS APPEAL:

The address is listed above. Without prior Board of Review approval, a separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted (see 2c below).

This form must be submitted in triplicate for all appeals,

Where a reduction in assessment of \$50,000 or more is sought, one additional copy for each taxing district the property is located is required.

Evidence must be submitted in duplicate where a change in assessed valuation of less than \$50,000 is sought.

Evidence must be submitted in triplicate where a change in assessed valuation of \$50,000 or more is sought.

Section II

Complainant Information

Last Name _____
First Name _____

Address Line 1 _____
Address Line 2 _____
City _____
State _____ ZIP _____
Telephone _____

Information on Attorney for Complainant

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

2a Property ID No. (P.I.N.) _____ Township _____
Address of property _____

2b If complainant is **not** the owner, give name and address of owner. Owner _____
Address Line 1 _____ Address Line 2 _____
City _____ State _____ ZIP _____

2c The assessments of the property for the year as made by the: (This information is available from the Chief County Assessment Office or Board of Review.)

	<u>Assessor</u>	<u>CCAO Value</u>	<u>Complainant's Claim</u>
Farmland	_____	_____	_____
Homesite	_____	_____	_____
Residence	_____	_____	_____
Farm Bldgs.	_____	_____	_____
Total	_____	_____	_____

Which of the following assessments are you contesting? Farmland Homesite Residence Farm Buildings

I would like the BOR to make its decision based on the evidence provided (no oral hearing necessary)

I would like to present my case in person at a hearing. (Note: Location, date and time will be determined by the BOR)

If neither box is checked, your appeal will be based on the evidence. If no evidence is filed your case will be dismissed without review.

2d Date _____ Signature _____

Attorney or Complainant only

2e This appeal is based on (you must check one or more 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
- Farmland Assessment: Classification Productivity Flooding – Complete Section V

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

Generally, the price of a recently sold property is considered the best evidence of value. The more proximate in time the sale occurs to the assessment date of your appeal, the more relevant the evidence becomes in establishing the market value of the property. You must submit a valid settlement statement, sales contract, or Real Estate Transfer Declaration for recent sale consideration.

Read carefully and answer all questions.

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

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

From whom purchased: _____

Is the sale of this property a transfer between related parties or related corporations? Yes No

Sold by: Owner Realtor Auction Other: _____

Name of Realtor 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 in settlement of an installment contract a contract for deed or a foreclosure?

Was the seller's mortgage assumed? Yes No If yes, specify amount \$ _____

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

An appraisal which establishes the fair market value of the residence/homesite or farm buildings under appeal as of the assessment date may also be submitted in lieu of completing this section. **If a hearing is held for this appeal, the Board of Review will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.**

Evidence of recent sales of farm residences comparable to the subject property, including the sales date, the prices paid, and a property record card, or description of each sale showing how it compares to the subject property may also be submitted. **(A market value argument using an appraisal or comparable sales cannot be used to contest a farmland assessment.)**

Evidence of assessments of farm residences, homesites, or farm buildings similar to the subject property, including the current assessments of each property, the property record card for each comparable property, or description of each property demonstrating its comparability to the subject property may also be submitted. **(An equity argument cannot be used to contest a farmland assessment.)**

NOTE: Provide at least three comparables in support of a market value or equity argument. All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted. (See Section VIII.)

	Subject	Comp #1	Comp #2	Comp #3
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 should 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 2 copies): _____

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, please 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 Board of Review.

Section VIII – Recent Photograph of Subject Property and Comparable Properties

