Attached find the **2026 Farm ASSESSMENT COMPLAINT** form. It is strongly recommended that you discuss your assessment with the Township Assessor prior to filing a complaint. 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 file a complaint, the assessor can supply property record cards for the subject property and any comparable properties that you choose. The 30-day time limit for filing will not be changed to allow for discussing the assessment with the assessor. The *Knox County Board of Review Rules of Procedure* are available at this https://www.knoxcountyil.gov/departments/assessment_office/index.php. If you would like us to mail you a complaint form and rules, please call 309-345-3845.

One (1) set of the complaint form and One (1) set 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 or taxpayers of record may designate an attorney to represent them by submitting written authorization with their complaint (see c. below). See the Board of Review Rules & Procedures section C-2 for more information to who has standing to file an appeal. Corporations, limited liability companies, limited partnerships and other similar entities shall be represented at all stages before the Knox County Board of Review, see the Board of Review Rules section C-2-d for all rules by a person licensed to practice law in the State of Illinois. The Knox County Board of Review requires that attorneys provide their license number on each appeal, or majority stockholder, when the signed and sealed original resolution is presented as part of the application.

Non-Compliant complaint forms: If the complaint form does not comply 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. For purposes of this section, a complaint form 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 of record; 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.***
d. A complaint form that does not indicate a requested value, by either 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.

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. You can use the GIS map: https://knoxcountyil.maps.arcgis.com/apps/webappviewer/index.html?id=dc417ecbf34f49368c0b3c4dff7a60b9 and turn on the recent sales tab for the previous year.

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 their evidence electronically to the Board of Review. You may request a copy of their evidence to pick up or if you provide your email. 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, any FSA documents, CRP, etc.

THE LAST DATE FOR FILING A COMPLAINT SHALL BE: OCTOBER 19TH, 2026

The date for filing for a mailed complaint shall be the **canceled postmark date**. Metered mail must have a post office date stamp. ALL email Appeals must have a **time stamp of 4:00 pm** the last date to file.

Complaint#_____

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 or Taxpayer of Record'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. **2026**

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

_____ IL _____
City 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, __ **2026**__.

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, __**2026**____.

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

Step 5: (**REQUIRED**)(see section C (11-b.) of the Board of Review's Rules for more information regarding hearings):

In Person Hearing: _____

If you have any questions, please call:(309) 345-3845

Mail your completed Form PTAX-227 to:

KNOX County Board of Review
121 S Prairie St, Suite 1, Galesburg, IL 61401

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.

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 or taxpayer of record, did you include a letter of authorization signed by the owner or taxpayer of record? (If not, the complaint ***will be dismissed.)***

√ Did you provide One (1) set 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 exercised your right to a hearing:

1. Your complaint will receive a docket number.
2. A copy of your complaint and evidence will be sent to the township assessor.
3. The assessor will present evidence concerning the assessment of the property.
4. The Board of Review will review both sets of evidence. They will either send you a hearing request or they may offer you a proposed decision based on the review. Proposed decision see "#5"
5. The proposed decision will be sent to you, and if you accept the stipulation, there will be no hearing. If you do not accept the proposed decision, you will need to call to request a hearing within 10 days of your notice and attend that 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.

In Person Hearing Procedures

All Hearings are held Monday through Friday, exclusive of holidays, between the hours of 9:00 am. – 12:00 pm. and 1:00 pm. - 4:00 pm. The Board may have hearings in the evening hearings at their discretion.

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 time restraints of the Real Estate Tax Cycle, scheduled hearing dates and times will only be changed at the discretion of the board.

If you have any questions, please do not hesitate to call the Board of Review at (309) 345-3845.