



**Livingston County Board of Review**  
 112 W Madison St  
 Pontiac, Illinois 61764  
 (815) 844-7214

Docket # \_\_\_\_\_  
 (Office Use Only)

**FARM ASSESSMENT COMPLAINT**

For Assessment Year 2021  
 Filing Deadline: \_\_\_\_\_

Failure to properly complete this form and provide the necessary documentation may result in dismissal of your complaint. Complaints must be filed (in person or post-marked) on or before 30 calendar days after Date of Publication for the Assessment Year. All evidence must accompany this complaint to be considered full and complete. All requests for a reduction of over \$100,000 in assessed valuation must be accompanied by sufficient evidence (typically an appraisal). Incomplete complaint forms will be returned to the Complainant/Owner of Record, regardless of who submitted the complaint. A separate complaint must be filed for each individual parcel.

Tentative decisions will be made by the Board of Review based on evidence submitted with the Appeal. The Tax Payer will be notified of their decision by mail. If the Tax Payer is unsatisfied with the preliminary decision, they should contact the Board of Review within 10 days of the date of the Tentative Notice to schedule a hearing. Failure to appear at your scheduled hearing shall result in a dismissal and shall not be considered exhaustion of remedies for purpose of appeal or objection.

**Section 1: Property Identification (required)**

<b>Complainant/Owner of Record Information:</b>		<b>Property Information:</b>	
Name: _____	Address: _____	Parcel (PIN) #: _____	Address: _____
City, St, Zip: _____	Daytime Phone: _____	City, St, Zip: _____	
Attorney Name, Firm: _____			
(If represented by an Attorney)			
<b>Type of Property:</b>	<input type="checkbox"/> Vacant Farmland	<input type="checkbox"/> Other _____	
	<input type="checkbox"/> Improved Farmland (with buildings)		

**Section 2: Opinion of Correct Assessment and Oath (required)**

The following lines **must** be completed. The Assessed Value is available at the Supervisor of Assessments office.

<b>Current Assessed Value:</b>		<b>Your estimate of the correct Assessed Value:</b>	
Homesite	_____	Homesite	_____
NonFarm Bldgs	_____	NonFarm Bldgs	_____
Farmland	_____	Farmland	_____
Farm Bldgs	_____	Farm Bldgs	_____
Total	_____	Total	_____

**This complaint is based on:**  
 (you must check one or more boxes and complete the associated sections, as applicable)

<input type="checkbox"/> Farmed portion incorrectly assessed as non-farm	<input type="checkbox"/> Omitted or Incorrect debasement adjustments
<input type="checkbox"/> Incorrectly assigned productivity indexes (PI's)	<input type="checkbox"/> Contention of Law - provide/attach legal brief
<input type="checkbox"/> Incorrect Assessment of farm building(s)	<input type="checkbox"/> Other _____

I swear or affirm that: I am the taxpayer/Owner of Record, or have a tax revenue interest in this property, or I am the duly authorized attorney for the complainant; and the statements made and the facts set forth in this complaint are true and correct to the best of my knowledge; and that the above evidence is attached to this complaint. If complaint is filed by an Attorney, please attach affidavit indicating such, including their contact information.

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

### Section 3: House Information (if applicable)

Fill out below for **residential** property. If **commercial** or **industrial** property, attach a detailed description of all improvements, and income & expense statements for the three (3) preceding years.

Age of house/Year constructed: \_\_\_\_\_ House square footage (SF of living area): \_\_\_\_\_

Outside Dimensions of house: \_\_\_\_\_

Construction:      Frame    Brick    Masonry    Steel    Other \_\_\_\_\_

Design/No. Stories:    1 story    1-1/2 story    2 story    Multi-level    Other \_\_\_\_\_

Basement:            Slab    Crawl    Partial    Full    Finished    Unfinished

Garage/Carport:     Size: \_\_\_\_\_ SF        None    Attached    Detached

Central Air:    Yes    No       No. of Fireplaces: \_\_\_\_\_   No. of Bathrooms: \_\_\_\_\_

Other Improvements: \_\_\_\_\_

When and for how much was the most recent sale of the property? Date \_\_\_\_\_ Price \_\_\_\_\_

### Section 4: Farm Building Information

If your complaint is based on the farm building assessment, please list all structures, their sizes and proposed value:

- |          |           |
|----------|-----------|
| 1. _____ | 6. _____  |
| 2. _____ | 7. _____  |
| 3. _____ | 8. _____  |
| 4. _____ | 9. _____  |
| 5. _____ | 10. _____ |

Were any of the above structures recently built? If so, please complete Section 6.

Were any structures recently removed? If so, please list: \_\_\_\_\_  
 \_\_\_\_\_

### Section 5: Farm Land Information

If your complaint is based on the farm land assessment, please indicate the # of acres included in this parcel:

Tillable Acres \_\_\_\_\_ Perm Pasture \_\_\_\_\_ Woodland \_\_\_\_\_

Other \_\_\_\_\_ Homesite \_\_\_\_\_ Total Acres In Parcel: \_\_\_\_\_

Is any or part of parcel included in a Forestry Management program, Vegetative Filter Strip or CRP?

If so, please list type of program and acres involved: \_\_\_\_\_

**A current FSA (ASCS) Map must be attached for all farmland complaints**

**Section 6: Recent Construction (if applicable)**

Submit evidence of recent construction of the subject property, including the price paid for the land, and construction of the buildings including all labor. (Note: If the complainant provided any labor or acted as general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.)

Date Land Purchased \_\_\_\_\_

The improvement was constructed or remodeled, and addition was added, or other improvement was erected on \_\_\_\_\_ (date).

What was the total cost of the: Land \$ \_\_\_\_\_ Improvement(s) \$ \_\_\_\_\_

a. Date the improvement was habitable/fit for occupancy or intended use \_\_\_\_\_

b. Date the remodeling was complete \_\_\_\_\_

c. Date the addition or other improvement(s) was complete \_\_\_\_\_

Did the owner or member of owner's family act as the general contractor?  Yes  No

If yes, what was the estimated value of the service? \$ \_\_\_\_\_

Was any non-compensated labor performed?  Yes  No

If yes, please describe and provide estimated value of labor \_\_\_\_\_

\_\_\_\_\_

**If commercial or industrial property, please submit a detailed cost breakdown of all improvements. The breakdown must reflect not only direct construction costs, but all indirect costs as well.**

**Section 7: Additional Evidence, Comments (required)**

Please attach any other information that is relevant to the value of the Subject Property.

Any other comments/statements you would like to be considered: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*For office use only*

**Assessment Before BOR:**

L/L \_\_\_\_\_ Bldg \_\_\_\_\_ FmLand \_\_\_\_\_ FmBldg \_\_\_\_\_ Total \_\_\_\_\_

Board of Review Decision: \_\_\_\_\_  
 \_\_\_\_\_

**Assessment Before BOR:**

L/L \_\_\_\_\_ Bldg \_\_\_\_\_ FmLand \_\_\_\_\_ FmBldg \_\_\_\_\_ Total \_\_\_\_\_