



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 2025
Filing Deadline: 11/10/2025

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)

Complainant/Owner of Record Information:

Name: _____
Address: _____
City, St, Zip: _____
Daytime Phone: _____
Attorney Name, Firm: _____

Property Information:

Parcel (PIN) #: _____
Address: _____
City, St, Zip: _____

(If represented by an Attorney)

Type of Property: ☐ Vacant Farmland ☐ Other _____
☐ 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.

Current Assessed Value:

Homesite _____
NonFarm Bldgs _____
Farmland _____
Farm Bldgs _____
Total _____

Your estimate of the correct Assessed Value:

Homesite _____
NonFarm Bldgs _____
Farmland _____
Farm Bldgs _____
Total _____

This complaint is based on:

(you must check one or more boxes and complete the associated sections, as applicable)

- | | |
|---|---|
| ☐ Farmed portion incorrectly assessed as non-farm | ☐ Omitted or Incorrect debasement adjustments |
| ☐ Incorrectly assigned productivity indexes (PI's) | ☐ Contention of Law - provide/attach legal brief |
| ☐ Incorrect Assessment of farm building(s) | ☐ 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: _____

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Assessment Before BOR:

L/L _____ Bldg _____ FmLand _____ FmBldg _____ Total _____

Board of Review Decision: _____

Assessment Before BOR:

L/L _____ Bldg _____ FmLand _____ FmBldg _____ Total _____