

CRAWFORD COUNTY BOARD OF REVIEW RULES – FARM COMPLAINTS

When going through the appeal process, you, the property owner, are appealing the assessed value of your property, not the tax bill. The amount of the tax bill is determined by the various tax rates that are applied to the assessment based on the levies of various local government taxing districts which include counties, townships, municipalities, school districts, etc. THE AMOUNT OF TAXES A PROPERTY OWNER PAYS CANNOT AND WILL NOT BE ACCEPTED AS EVIDENCE.

Farm Assessments are not based on market value. Farm Assessments are not calculated on the local level. Farm Assessment appeals may be based on the following:

- Incorrect land use and/or incorrectly assigned productivity indexes
- Incorrect assessment for farm buildings.
- Omitted or incorrect debasement adjustment
- Other, such as incorrect description, etc.

THE BOARD OF REVIEW WILL NOT CONSIDER AN APPEAL THAT DOES NOT CONFORM TO THE RULES STATED BELOW:

1. All appeals must be made in writing on the prescribed form, which is available at the S/A office.
 - a. They may be filed by the property owner or their authorized representative, and taxing bodies.
 - b. The property owner or authorized representative must complete the forms.
 - c. All blanks must be completed and the form signed.
 - d. The owner's opinion of value must be stated.
 - e. All evidence must be submitted with the appeal.
 - f. For an appeal of flood debasement, only evidence related to actual crop loss due to flooding will be considered.
 - g. Crawford County does not allow the employees in the Chief County Assessment Office to fill out any part of the form. However, they may provide assistance as needed.
 - h. Anyone filing an appeal on behalf of a corporation must be an attorney licensed to practice law in the state of Illinois.
2. The Board of Review will accept completed appeal forms received within 30 calendar days of the date assessment changes are published in Crawford County newspapers. Appeals will only be accepted for the assessment year under review. **THE DEADLINE FOR FILING APPEALS WILL NOT BE EXTENDED FOR ANY REASON.**
3. The Board will consider each appeal filed, will physically inspect the property if necessary, will compare the subject with similar properties (not just those chosen by the appellant), and will render a tentative decision to RAISE, LEAVE THE SAME, OR LOWER the assessment of the subject property. The **TENTATIVE DECISION** will be mailed to the appellant.
4. If the Board has not received a request for a formal hearing within 10 days, the appeal will be considered closed, and the tentative decision will become the **FINAL DECISION**.
5. The appellant may request a formal hearing within 10 days of the notice of the tentative decision if he/she is not satisfied with the decision. When a taxpayer requests a formal hearing, he/she will be notified of the date and time to appear.
 - Hearings are scheduled in 15-minute intervals.
 - Failure to appear shall result in dismissal of the complaint.
 - Hearings may be rescheduled once for extenuating circumstances. Due to time constraints of the Real Estate Tax Cycle, more than one reschedule will not be permitted under any circumstances.
6. After a formal hearing has been held, the Board will render a final decision, which will be mailed to the appellant. This decision by the Board may be appealed to the State Property Tax Appeal Board (PTAB) within 30 days of the notification of this final decision.
7. Forms for use in appealing to the PTAB will be available to the taxpayer in the Supervisor of Assessments Office or online at www.state.il.us/agency/PTAB.

Crawford County Board of Review
P. O. Box 742
100 N. Douglas Street
Robinson, IL 62454
(618) 544-3400

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2024 FARM ASSESSMENT APPEAL FORM

This assessment complaint form is to be used to object to the assessment of non-farm property in Crawford County. To request a hearing before the Crawford County Board of Review, you must fully complete this form and return it to the Crawford County Supervisor of Assessments office before the close of business 30 days after publication of change of assessments for your assessment district.

NOTE: Please attach any evidence that supports your complaint. No additional evidence will be accepted thereafter.

Name: _____

Parcel I.D. No.: _____

Mailing Address: _____

Parcel Address: _____

If you are not the owner of record, you must file written authorization to act in the owner's behalf. Anyone filing a complaint on behalf of a corporation must be an attorney licensed to practice law in the state of Illinois.

Appeal is based on:

- The farmed portion was incorrectly assessed as non-farm property
- Incorrectly assigned productivity indexes
- Incorrect assessment for farm buildings
- Omitted or incorrect debasement adjustment
- Other, such as incorrect description, etc.

The assessed value placed on the property for the above assessment year:

Land/Lot _____

Buildings _____

Total _____

The amounts you estimate to be the correct values of your property for the above assessment year:

Land/Lot _____

Buildings _____

Total _____

I do solemnly affirm that the statements made and the facts set forth in the foregoing complaint are true and correct.

Property owner's or authorized representative's signature

Date

Date Received _____ Received by _____ Hearing Date _____
Docket No. _____ Disposition: Land _____ Improvement _____ Total _____