
Property Tax

Assessment Appeals

General Information

Property taxes are levied, collected, and spent locally to finance a major part of the services that units of local government provide to their residents. The appeal process begins at the local level. 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, special districts, etc. If the assessment increases, the change must be published in a local newspaper. Individual notices will also be mailed in some instances.

Note: Tax rates are not an issue in the assessment appeal process, only the amount of the assessment. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment.

Reasons for an appeal

You may have a legitimate complaint if you can support any of the following claims:

- The assessor's market value is higher than actual market value. (This claim can be supported if you have recently purchased your property on the open market or if you supply a professional appraisal.)
- The assessed value is at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment/sales ratio study. The primary assessment of the property is based on inaccurate information, such as an incorrect measurement of a lot or building. The assessment is higher than those of similar neighboring properties.

Informal appeal

You may contact your township or multi-township assessor or chief county assessment officer if you have a complaint. Calling an erroneous assessment to the assessor's attention early in the year may result in a correction without using the formal appeal process. If the assessor still has the assessment books for that year, he or she can correct any erroneous assessment.

Note: Some chief county assessment officers require a written complaint form and may have rules regarding hearings and evidence.

Formal appeal

A formal appeal can be made in writing to your county board of review. Contact the board of review for more specific information including deadlines, complaint forms, evidence, rules of practice, etc.

Note: A written appeal to the county board of review is a prerequisite to any further appeal to the State Property Tax Appeal Board or the circuit court in your county.

Steps in appealing an assessment

- Obtain the property record card with the assessed valuation of the property.
- Discuss the assessment with the assessor to determine how the assessment was calculated.
- Determine the fair market value for the property.
- Determine the prevailing assessment level in the district.

- Determine the basis for a formal complaint.
- File a written complaint on Form PTAX-230, Non-farm Assessment Complaint, with the county board of review.
- Present evidence of unfair assessment to the board of review.

Evidence needed

To support a claim of an unfair assessment, you will need substantial evidence, some of which may be obtained from the township or county assessing official's office, from a professional appraiser, or through research. Pertinent evidence for non farm property should include some or all of the following:

- a copy of the property record card for and photograph of the property under appeal
- copies of the property record cards for and photographs of similar properties in the neighborhood
- a copy of the Real Estate Transfer Declaration, a deed, or a contract for purchase
- an appraisal of the property
- a list of recent sales of comparable properties (including photographs, property record cards, and evidence of the sale prices).

For further information, contact the local assessing official for the jurisdiction in which your property is located.

Farm land and building

For information regarding the steps in appealing a farm land or farm building assessment, contact your chief county assessment officer and request Form PTAX-227, Farm Property Assessment Complaint.

Appeal to State Property Tax Appeal Board or Circuit Court

If you do not agree with the county board of review's decision, you can appeal the decision (in writing) to the State Property Tax Appeal Board or file a tax objection complaint in circuit court. In either case, you must pay your taxes pending the outcome of the appeal of the board of review's decision.

For more information regarding an appeal to the circuit court, you may contact the circuit clerk for your county. For information regarding an appeal to the [State Property Tax Appeal Board](#) , or contact their offices at the address and phone numbers below.

write:

WM. G. STRATTON OFFICE BLDG.
401 SOUTH SPRING, ROOM 402
SPRINGFIELD, ILLINOIS 62706

call:

217 782-6076 or 217 785-4427 (TDD) (Springfield)