

# **Paying Under Protest**

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## **Taxpayer Options**

**Filing an appeal with the  
Property Tax Appeal Board,**

**Or**

**Filing a tax objection in  
Circuit Court**

Information from:  
The Illinois Department of Revenue

“Practical Guide to Illinois Property Taxes”

and

“The Illinois Property Tax System-  
A general guide to the local property tax cycle”

### **Taxpayers must pay their taxes in a timely manner to protect their rights.**

Generally, if a taxpayer does not pay all of the taxes due within 60 days of the penalty date for the final installment, the taxpayer waives any right to recover improper taxes.

If a taxpayer pays the taxes and files a tax objection under 35 ILCS 200/23-10, the taxes are considered paid under protest without filing a separate letter of protest with the county collector.

A tax objection must be filed in the circuit court in the county in which the property is located within 75 days after the first penalty date of the final installment of taxes.

Complaints about assessments are not allowed unless the taxpayer has exhausted his remedy before the board of review.

The taxes, assessments and levies are presumed correct and legal, but the presumption is rebuttable.

The court sits without a jury, and the taxpayer must prove his or her case by “clear and convincing evidence.”

The taxpayer’s burden of proof is easier to meet before the Property Tax Appeal Board, but the board’s jurisdiction is limited to the issue of the appropriate assessment.

### **Filing an appeal with the Property Tax Appeal Board, or filing a tax objection in circuit court**

**Two options are available** if the property owner disagrees with the county board of review’s decision, but **only one option can be chosen.**

1. The decision may be appealed (in writing) to the Property Tax Appeal Board, a five-member board appointed by the governor. The Property Tax Appeal Board will determine the correct assessment based on equity and the weight of the evidence, **OR**
2. The taxes can be paid under protest and the county board of review’s decision can be appealed directly to the circuit court by filing a tax objection complaint. Taxes and levies are presumed to be correct and legal, but this presumption can be rebutted. The taxpayer must provide clear and convincing evidence.

**Note:** Board of review assessment changes may be appealed to the Property Tax Appeal Board, including the application of an equalization factor (a blanket increase or decrease on all property). Property owners may appeal the application of the board of review’s equalization factor as it applies to their properties only and only to the extent that it changes their assessments.

### **Filing an appeal with the Property Tax Appeal Board**

A property owner who disagrees with the county board of review’s decision can appeal to the Property Tax Appeal Board. To begin an appeal, a petition for appeal with the board must be filed. Official forms and rules of the Property Tax Appeal Board are available both in the board’s offices in Springfield and at local board of review offices in individual counties.

A petition for an appeal must be filed within 30 days of the postmark date or personal service date of the written notice of the board of review’s decision, or the written notice of the board of review’s application of a township equalization factor. If the appeal is not filed within the 30-day period, the assessment cannot be appealed for that tax year to the Property Tax Appeal Board.

For all appeals, the Property Tax Appeal Board normally sets hearings in the county seat of the county in which the subject property is located. In Cook County, additional hearing sites in the county may be established.

The Property Tax Appeal Board’s decisions are subject to administrative review in circuit court on the record established at the hearing. For more information, contact the circuit clerk.

For more information regarding an appeal to the Property Tax Appeal Board, visit its website at [ptab.illinois.gov](http://ptab.illinois.gov) or contact its offices at the addresses 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)

**Write:** Suburban North Office Fac.  
9511 W. Harrison St., Suite LL-54  
Des Plaines, Illinois 60016

**Call:** 847 294-4121 or 847 294-4371 (TDD)

### **Filing a tax objection with the circuit court**

A property owner may object to all or any part of a property tax for any year by paying the taxes under protest and filing a tax objection complaint in circuit court. The complaint must specify objections to assessments, taxes, or levies. The court will hear the matter and make a decision.