PTAX-230 (R-2/12) Non-Farm Property Assessment Complaint

Who should complete this form?

Complete this form if you object to the assessment for your non-farm property and request a hearing before the board of review. You must file the original Form PTAX-230 and one copy with the board of review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of this form for information regarding assessment appeals. **Note:** Attach any evidence that supports your complaint.

Step 1: Complete the information for the property for which you are filing this complaint

1 _____
Property owner's name

_____
Street address

_____
City State ZIP

(____)____-_____ _____
Phone Email address

Send notice to (if different than above)

2 _____
Name

_____
Mailing address

_____
City State ZIP

(____)____-_____ _____
Phone Email address

3 Assessment year for this complaint: **20** __ __.

4 Property index number (PIN) from your property tax bill or obtain it from your CCAO. If you are unable to obtain your PIN, provide a legal description on Line **b**.

a PIN _____

b Legal description - **only** if unable to obtain your PIN:
_____
_____
_____
_____

5 Property's street address if different than address in Item 1.

_____
Street address

_____ IL _____
City ZIP

Step 2: Check the reasons for which you are objecting to the assessment

6a ☐ Property was assessed twice for **20** __ __.

6b ☐ Assessment is ☐ lower ☐ higher than assessments of comparable property in this county.

6c ☐ Property was exempt on January 1, **20** __ __.

6d ☐ Improvement was not taxable on valuation date.

6e ☐ Other (incorrect description, homestead, *etc.*)
_____
_____

7 Any additional information useful to the board of review in hearing your complaint: _____
_____

Step 3: Write the property's assessed values

As of valuation date: __ __/__ __/__ __ __ __

8 Assessed values of your non-farm property:

a Land/lot or farm homesite _____

b Non-farm buildings & structures _____

c Total _____

9 Your estimate as to the correct assessment values:

a Land/lot or farm homesite _____

b Non-farm buildings & structures _____

c Total _____

Step 4: Sign below

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property can be determined.

_____ __ __/__ __/__ __ __ __
Property owner's or authorized representative's signature Date

Step 5: Mail your completed Form PTAX-230

_____ **County board of review**

_____
Mailing address

_____ IL _____
City ZIP

If you have questions,

(____)____-_____ Office hours: ____a.m. to ____p.m.
Phone

Web address: _____

Contact information:

CCAO: _____
Name

_____
Street address

_____ IL _____
City ZIP

(____)____-_____ Office hours: ____a.m. to ____p.m.
Phone

Web address: _____

Assessor: _____
Name

_____
Street address

_____ IL _____
City ZIP

(____)____-_____ Office hours: ____a.m. to ____p.m.
Phone

Web address: _____

Illinois Property Assessment Appeal Process Guide

General information

When going through the appeal process, you (property owner) are appealing the assessed value (assessment) of your property, **not the tax bill**. The tax bill amount is determined by various tax rates applied to the assessment (after review and equalization by the board of review) by taxing districts (schools, parks, libraries, *etc.*). Tax rates are not an issue in the appeal process, only the assessment amount may be appealed.

Property is assessed each assessment year by township/multi-township assessor or by CCAO if the county has no township form of government. By law (35 ILCS 200/9-145), assessments of property, other than farmland and coal, are required to be assessed at 33 1/3% of its fair cash (market) value. If the assessment is to increase, the CCAO must publish the change in a local newspaper. The change is subject to further equalization and revision by the board of review as well as state equalization by the Illinois Department of Revenue.

Your appeal must be filed with the board of review 30 days after the CCAO's publication of the changes. Appeals filed late will not be heard. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment. The board of review will mail you final notice of its decision. A list of the final assessment changes is available from your board of review.

See **"Contact Information"** on front for help filing an appeal or to obtain board of review's hearing procedures.

How a tax bill is calculated

The county treasurer bills and collects property taxes for the year following the assessment year. Your tax bill is determined by taking the equalized assessed value (after board of review and state equalization) of your property and applying the aggregate tax rates from levies of all local taxing districts and units of local government. Your tax bill is calculated as follows:

Equalized assessed value — Homestead exemptions = Taxable value (assessment)
Taxable value X total tax rates of all taxing districts = Total tax bill

Note: You may qualify for a homestead exemption which will reduce your property's equalized assessed value.

Homestead exemptions are available for general homestead, homestead improvements, disabled persons, disabled veterans, and senior citizens. See **"Contact Information"** on front for assistance with homestead exemptions.

Informal appeal

Before you file a formal complaint (appeal), you should first contact your township or CCAO. An assessor with assessment books for a given year can correct any assessment. Bringing attention to an erroneous assessment early may result in a correction without the formal appeal process.

Formal appeal

If, after talking to your township or CCAO, the matter is **not** resolved, proceed with a formal appeal to the board of review if any of the following claims can be supported:

- Assessor's estimate of fair market value is higher than actual fair market value. Supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.
- Assessed value is at a higher percentage of market value than the prevailing township or county median level as shown in an assessment/sales ratio study.
- Primary assessment is based on inaccurate information (incorrect measurement of a lot or building, *etc.*).
- Assessment is higher than similar neighboring properties.

Steps to appeal

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

1. Obtain property record card with assessed property valuation.
2. Discuss with assessor to determine how assessment was calculated.
3. Determine fair market value.
4. Determine prevailing assessment level in jurisdiction.
5. Determine the basis for formal complaint.
6. File Form PTAX-230 with board of review.
7. Present unfair assessment evidence to board of review.

Evidence needed

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

- Copy of property record card for and photo of property
- Copies of property record cards for and recent photo of similar neighboring properties
- Copy of Form PTAX-203, Real Estate Transfer Declaration, a deed, or a contract for purchase
- Appraisal of property
- Recent sales of comparable properties (including photos, property record cards, and evidence of sale price)
- Photo of elements not on the property record card that detract from the property value and a dollar estimate of the negative effect on the market value.

Appeal to State Property Tax Appeal Board (PTAB)

If you do not agree with the board's decision, you can appeal (in writing) to PTAB or file a tax objection complaint in circuit court. Visit the PTAB's web site at **state.il.us/agency/ptab** for appeal forms and information.