

RESIDENTIAL APPEAL

State of Illinois — Property Tax Appeal Board

Room 402 Stratton Office Building
401 South Spring Street
Springfield, IL 62706-4001
(217) 782-6076
TDD (217) 785-4427

Suburban North Regional Office Facility
9511 West Harrison Street, Suite 171
Des Plaines, IL 60016-1583
(847) 294-4360
TDD (847) 294-4371

Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your appeal.

For Assessment Year 20_____

Are you appealing off a recently issued township equalization factor? (Multiplier) yes no (Not applicable to Cook County.)
If an appeal was filed with the Property Tax Appeal Board on this Tax Parcel for the prior year, please indicate the Property Tax Appeal Board docket number assigned to the appeal: _____

Section I

This form must be completed and filed within 30 days of the postmark on the decision you received from the Board of Review. Any additional written evidence must be submitted with this PTAB form. If you are unable to submit the additional written information with this form, a letter requesting an extension of time for filing the additional evidence must be submitted with this form. Without a written request for an extension, no evidence will be accepted after the 30 days. The Property Tax Appeal Board will grant only reasonable requests up to 90 days. **Faxed copies of this form will not be accepted.**

WHERE TO FILE THIS APPEAL:

If your property is located **OUTSIDE** of Cook County, file your appeal and all related documentation with the **SPRINGFIELD** office. If your property is located **IN** Cook County, file your appeal and all related documentation with the **DES PLAINES** office. The addresses are listed above. Without prior Property Tax Appeal Board approval, a separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted (see 2c below).

This form must be submitted in triplicate.

Evidence must be submitted in duplicate where a change in assessed valuation of less than \$100,000 is sought.

Evidence must be submitted in triplicate where a change in assessed valuation of \$100,000 or more is sought.

Section II

Appellant _____ Attorney for Appellant _____
Street _____ Street _____
City _____ City _____
State _____ ZIP _____ State _____ ZIP _____
Telephone _____ Telephone _____

Petition is hereby made to appeal from the final, written decision of the _____ County Board of Review relating to the property described below. Notice of such decision was postmarked on _____
Submit 2 copies of the Notice of Final Decision on Assessed Value by the board of review.

2a Property ID No. (P.I.N.) _____ Township : _____

Address of property: _____

(Cook County) Property Class No. _____ Volume No. _____

2b If appellant is other than owner, give name and address of owner: Owner _____

Address _____
street city state ZIP code

2c The assessments of the property for the year as made by the (P.I.N. only): A separate page may be attached for multiple parcels.

1. Assessor	Land _____	Impr. _____	Total _____
2. Board of review	Land _____	Impr. _____	Total _____
3. Appellant's claim	Land _____	Impr. _____	Total _____

Lines 1 through 3 above **must** be completed. This information is available from the supervisor of assessments/county assessor or the board of review offices.

May the Property Tax Appeal Board decide the appeal based on the evidence submitted by the parties without an oral hearing?
_____ Yes _____ No, I request an oral hearing.

2d Date: _____

Signature: _____
Attorney or Appellant only



2e This appeal is based on (you must check one or more boxes):

- Recent sale - complete Section IV
- Assessment equity - complete Section V
- Comparable sales - complete Section V
- Recent construction - complete Section VI
- Contention of law - submit legal brief
- Recent appraisal

Section III — Description of Property

Lot size (in sq. ft. or acres) _____ Describe land _____

Wooded _____ Lake frontage _____

Age of house _____ Outside dimensions of house _____

House square footage _____

Construction frame brick masonry steel other _____

Design/No. Stories single two one and one-half other _____

Basement none full partial finished unfinished

Garage attached one-car two-car Garage dimensions _____ sq. ft.

No. of Bathrooms _____ Fireplace yes no Central air yes no

Other improvements _____

Section IV — Recent Sale Data

The following information regarding the sale of the subject property is furnished to the Property Tax Appeal Board to render a decision based on the sale evidence provided by the appellant. It is the policy of the Board that when the appellant supplies evidence of a recent sale of a residence and the Board of Review has not refuted the arm's length nature of the transaction, the appeal will be decided based on the evidence contained in the record. You must submit evidence of the actual sales price by including a sales contract, RESPA statement, Real Estate Transfer Declaration (Department of Revenue) or Settlement Statement. The Property Tax Appeal Board generally finds that the sale price of a recent arm's length sale of the subject property is the best evidence of value.

Read carefully and answer all questions.

Full consideration (sale price) \$ _____ Date of sale _____

From whom purchased _____

Is the sale of this residence a transfer between family or related corporations? yes no

Sold by: Owner Realtor Auction Other _____

Name of Realtor firm _____ Agent _____

Was this property advertised for sale? yes no How long a period? _____

If so, in what manner? local paper multiple listing other _____

Was this property sold in settlement of an installment contract a contract for deed or a foreclosure?

Was the seller's mortgage assumed? yes no If yes, specify amount \$ _____

If renovated, amount spent before occupying \$ _____ Date occupied _____

Section V — Comparable Sales/Assessment Equity Grid Analysis

An appraisal may be substituted for completion of this section.

An appraisal establishing the fair market value of the subject property under appeal as of the assessment date may also be submitted. (Note: If a hearing is held in the case, the Property Tax Appeal Board will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)

Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, and a property record card or description of each sale showing how it compares to the subject property may also be submitted. (Note: The comparable sales should be similar to the subject property in design, age, amenities, and location.) Provide at least three comparables.

Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property may also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.)

Provide at least three comparables. All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted.

Property Index Number (PIN)	Subject (your house)	Comp #1	Comp #2	Comp #3	Comp #4
Address					
Proximity to subject					
Total Land Sq. Ft.					
Design/Number of stories/Class					
Exterior construction					
Age of property					
Number of bathrooms					
Living area (square feet)					
Basement area - Square Feet					
Finished basement area - Sq. Ft.					
Air conditioning					
Fireplace					
Garage or car port (square feet)					
Other improvements					
Date of sale					
Sale price					
Sale price per square foot (Sale price ÷ Impr. size)					
Land assessment					
Improvement assessment					
Total Assessment					
Improvement assessment per sq. ft. Impr. assessment ÷ Impr. size					

Section VI — Recent Construction Information on Your Residence

Submit evidence of recent construction of the subject property including the price paid for the land and construction of the building including all labor. Note: If the appellant 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.

The residence was constructed, or remodeled, an addition added, or other building erected on _____ Date

Date Land Purchased _____

Total cost of the Land \$ _____ Building(s) \$ _____

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping of homesite, and/or building permits? yes no

You must supply a Contractor's Affidavit or a written summary of the total cost to the Property Tax Appeal Board.

Date the occupancy permit was issued. (Submit 2 copies.) _____

Date the building was inhabitable and fit for occupancy or intended use _____

Date the remodeling was completed _____

Date the addition or other building(s) was completed _____

Did owner or member of owner's family act as the general contractor? yes no

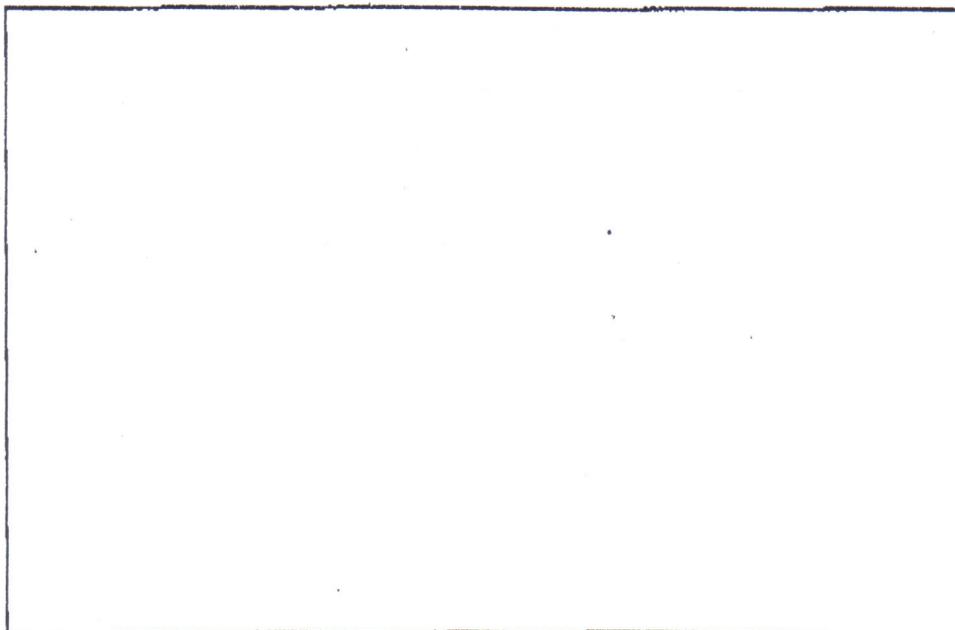
If yes, what was the estimated value of the service? \$ _____

Was any non-compensated labor performed? yes no

If yes, please describe and provide estimated value of labor _____

Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board.

Section VII — Recent Photograph of Subject Property and Comparable Properties





Illinois Department of Revenue

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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

July 22, 2004

Local Government Allocation

Contacts
Distributions
Illinois Telecommunication Tax Rate Reference Manual
Standard Industrial Classification Code Reporting
Annexation of Retail Businesses
Census and Incorporations
Retailers Verification by Local Governments
Sales Tax Rates Machine Readable File
Layout for Sales Tax Rates Ordinance File Format

Property Tax

► Understanding the Illinois Property Tax System
► Understanding your Property Tax Bill
► Tax Relief and Incentive Programs
► Property Tax Extension Limitation Law
► Assessment Appeals
► Real Estate Transfer Declaration
► Information for Assessment Officials
► Forms and Assistance for Local Officials

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

1. Obtain the property record card with the assessed valuation of the property.
2. Discuss the assessment with the assessor to determine how the assessment was calculated.
3. Determine the fair market value for the property.
4. Determine the prevailing assessment level in the district.
5. Determine the basis for a formal complaint.
6. File a written complaint on Form PTAX-230, Non-farm Assessment Complaint, with the county board of review.
7. 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, visit their Web site at www.state.il.us/agency/ptab or contact their offices at the addresses and phone numbers below.

write:

Wm. G. Stratton Office Bldg.
401 South Spring, Room 402
Springfield, Illinois 62706

or

Suburban North Office Fac.
9511 W. Harrison St., Suite 171
Des Plaines, Illinois 60016

call:

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

or

847 294-4360 or 847 294-4371 (TDD) (Des Plaines)



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Filing an Appeal

Generally, a dissatisfied taxpayer invokes the jurisdiction of the Property Tax Appeal Board by filing a petition for real property appeal with the Board. See Official Rules §1910.30. The petition must be filed within 30 days of the following: the postmark date or personal service date of written notice of the decision of the board of review (35 ILCS 200/16-160); the postmark date or personal service date of written notice of the application of final, adopted township multipliers applied by the local board of review (see Official Rules §1910.30(b)); or the postmark date of the decision of the Property Tax Appeal Board lowering the assessment of the subject property for the prior assessment year if the board of review that could have heard the subsequent year's appeal is no longer accepting appeals for the year in question when the Property Tax Appeal Board renders a decision of the prior year's assessment (35 ILCS 200/16-185). The Board also has accepted jurisdiction over appeals complaining of an assessment irregularity for which no written notice was given if a petition for review is filed within 30 days after actual notice of the assessment irregularity.

Section 1910.10(c) of the Rules provides:

Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board.

Although many boards of review accept appeals filed by citizens other than the owner of or taxpayer for the subject property, the Property Tax Appeal Board does not accept appeals from local board decisions on such appeals. 35 ILCS 200/16-160.

The petition for appeal to be filed with the Property Tax Appeal Board must be on the prescribed form. The forms vary according to the type of property appealed: residential, commercial, industrial, or farm. The forms may be acquired from the Board office in Springfield or Des Plaines or at the offices of all boards of review. 35 ILCS 205/16-165. Petitions for appeal must be filed in triplicate. If the appropriate number of petition forms are not filed, the appeal will be returned. Faxed copies of the forms will not be accepted.

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All written and documentary evidence that the appellant intends to rely on must be submitted in duplicate with the petition for appeal. No written or documentary evidence will be accepted into the record of the appeal at the hearing. See Official Rules §1910.67(k). If additional time to submit written evidence is required, a letter requesting an extension of submission time must accompany the petition for real property appeal. In any event, the petition must be filed within the appropriate 30-day period or the Board may lose jurisdiction to consider the appeal. Section 1910.30(g) of the Official Rules provides:

If the contesting party is unable to submit written or documentary evidence with the petition, he must submit a letter requesting an extension of time with the petition. Upon receipt of such a request, the Board shall grant a 30 day extension of time. The Board shall grant additional or longer extensions for good cause shown. Good cause may include but is not limited to the inability to submit evidence for a cause beyond the control of the contesting party, such as the pendency of court action affecting the assessment of the property or the death or serious illness of a valuation witness. Without a written request for an extension, no evidence will be accepted after the petition is filed. Evidence sent by mail shall be considered as filed on the date postmarked.

The appellant is advised to provide all information required for submission on both sides of each petition form. Each copy of the petition form must bear an original signature of either the contesting party or his attorney. If the petition form is not completed fully or if it is not signed, the form will be returned. Section 1910.30 (k) of the Official Rules provides:

All information required to fully complete the petition shall be furnished by the contesting party at the time the petition is filed. Incomplete petitions and/or a letter shall be returned with an explanation or the reasons for the rejection. The contesting party must resubmit the corrected petition within 20 days after the date of the return of the petition. If the returned petition is not resubmitted within the 20-day period, the appeal will be dismissed from consideration by the Board. Petitions which are not signed, petitions which do not state the assessed valuations assigned by the local assessor and the board of review, petitions which do not state the assessed valuation considered correct by the contesting party, and petitions not containing all information as required

herein, shall be treated as incomplete petitions. Written or documentary evidence will be accepted after receipt of a completed petition only when a letter requesting an extension of time was received and granted.

Any petition for appeal is date-stamped upon receipt by the Property Tax Appeal Board. The postmarks are retained for record purposes. The Board assigns a docket number to each petition received. The first two digits indicate the assessment year at issue; the following digits indicate the actual complaint number; the letter that follows (R, F, C, or I) indicates the type of property appealed; and the last digit (1, 2, or 3) indicates the amount of assessed valuation at issue ("1" indicates that less than \$100,000 of assessed valuation is at issue; "2" indicates there is at least \$100,000 and less than \$300,000 of assessed valuation at issue; and "3" indicates there is \$300,000 or more of assessed valuation at issue). Thus, a Property Tax Appeal Board docket number might appear as 95-1234-C-2.

To aid the parties to appeals before the Property Tax Appeal Board, definitions of commonly used terms have been provided in §1910.5 of the Official Rules. However, the definitions are intended only as an aid to interpretation and do not represent an attempt on the part of the Board to make policy or interpret law.

After a docket number is assigned to a petition, an appeal file is created. The Property Tax Appeal Board informs the appellant of the docket number assigned and of any deficiencies with either the petition or the evidence filed with it. At this time, extensions of time are granted if appropriate. The Clerk of the Property Tax Appeal Board informs the local board of review by letter after the contesting party has perfected an appeal. Copies of the petition and all documentation received are sent to the board of review/supervisor of assessments and to the state's attorney of the county in which the subject parcel is located. Under revisions to both the Property Tax Appeal Board and board of review statutes, boards of review are required, upon receipt of a petition for appeal filed with the Property Tax Appeal Board requesting a change of assessed valuation of \$100,000 or more, to "serve a copy of the petition on all taxing districts as shown on the last available tax bill." 35 ILCS 200/16-180. To ensure compliance in such cases, the Property Tax Appeal Board requires the chair of the board of review to submit a certificate stating that copies of petitions have been served on all interested taxing districts. See §7.31. It is then incumbent on any taxing district wishing to participate in the Property Tax Appeal Board proceeding to file a request to intervene. If the appeal does not involve a change of \$100,000 or more, notice to the state's attorney of an appeal is notice to all interested taxing districts.



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Fair Market Value

When fair market value is the basis of an appeal, such value must be proved by a preponderance of the evidence. Although not required, an appraisal of the subject property is generally the best evidence to support value. It should be noted that an appraisal is not a letter of opinion that simply states the appraiser's opinion of the value of the subject property. Such opinion letters do not contain the data used by the appraiser and cannot be verified independently by the Board. An appraisal requires an examination of the three traditional approaches to value — the cost, income, and market approaches, if possible — and contains information on and analysis of the data relied on by the appraiser to form his opinion of value. However, an appraisal of the appealed property may not be necessary. Evidence of a recent sale of the property, recent sales of comparable properties, or recent construction costs of the subject may be used. If an appraisal is relied on, testimony of the appraiser must be presented if the appraisal and opinion of value are to be given much weight in the decision of the Property Tax Appeal Board. The Board accords little weight and credibility to appraisals submitted without testimony and without an opportunity for cross-examination.

In all counties other than Cook County, a three-year county wide assessment level to be based on relevant sales during the previous three years as certified by the Department of Revenue will be considered where sufficient probative evidence is presented indicating the estimate of full market value of the subject property on the relevant real property assessment date of January 1. See Official Rules §1910.50(c)(1). In Cook County, the practice is somewhat different. See Official Rules §1910.50(c)(2).

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Unequal Treatment/Uniformity

Illinois courts have stated that when unequal treatment in the assessment process is the basis of an appeal, the disparity of assessments must be proved by clear and convincing evidence. The Property Tax Appeal Board has ruled that isolated examples of assessment inequities are not sufficient to substantiate an assessment reduction. The evidence must demonstrate a consistent pattern of assessment inequity within the assessment jurisdiction. When the assessment of a residential property is at issue, the Board usually rules that the assessment comparables must be located in the same neighborhood or subdivision as the subject. Proof of assessment inequity should consist of more than a simple showing of assessed values per square foot of the subject and the alleged comparables. There should also be a showing of physical, locational, and jurisdictional similarities as well as market value considerations.

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Application of Township Multiplier

If the application by the local board of review of a township multiplier gives rise to an appeal to the Property Tax Appeal Board, the appealing party must show that the fair market value of the subject property as indicated by the equalized assessment exceeds the actual market value of the property. Thus, the fair market value of the subject property must be proved. The burden of proof in these cases is also a preponderance of the evidence. Section 16-180 of the Property Tax Code provides: "Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board shall not grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor." The Board has interpreted this provision to mean that only a positive equalization factor that increases an assessment may be appealed. In the case of negative factor, since no value is added to the assessment of the appealed property, no reduction in assessed value would be possible.

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