

# PTAX-230

# Non-Farm Property Assessment Complaint

## Who should complete this form?

You should complete this form if you object to the assessment for your non-farm property and wish to request a hearing before the board of review. You must file the original complaint form 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 property assessment appeals. **Note:** Attach any evidence that supports your complaint.

## Step 1: Complete the following information

**1** \_\_\_\_\_  
Property owner's name

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Phone

Send notice to (if different than above)

**2** \_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Phone

**3** Write the assessment year for which you are filing this complaint. **3** \_\_\_\_\_

**4** Write the property index number (PIN) of the property for which you are filing this complaint. Your PIN is listed on your property tax bill or you may obtain it from your CCAO. If you are unable to obtain your PIN, write the legal description on Line b.

**a** PIN \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

**b** Write the legal description only if you are unable to obtain your PIN.

**5** Write the street address of the property, if different than the address in Item 1.

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City IL \_\_\_\_\_  
ZIP

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

**6** Check the reason(s) you are objecting to the assessment:

**a**  The property was assessed twice for \_\_\_\_\_.

**b**  This assessment is  lower  higher than assessments of comparable property in this county.

**c**  The property was exempt on January 1, \_\_\_\_\_.

**d**  The improvement was not taxable on January 1, \_\_\_\_\_.

**e**  Other, such as incorrect description, homestead exemptions not deducted, etc. Describe in detail.

**7** Write any additional information that may be useful to the board of review in hearing this complaint.

## Step 3: Write the assessed values of the non-farm property

**8** Write the assessed values of your non-farm property as of January 1, \_\_\_\_\_.

**a** Land/lot or farm homesite \_\_\_\_\_  
**b** Non-farm buildings & structures \_\_\_\_\_  
**c** Total \_\_\_\_\_

**9** Write the amounts you estimate to be the correct assessed values of this property as of January 1, \_\_\_\_\_.

**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

If you have any questions, please call:

(\_\_\_\_\_) \_\_\_\_\_

Mail your completed Form PTAX-230 to:

\_\_\_\_\_ County Board of Review

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City IL \_\_\_\_\_  
ZIP

# Property assessment appeals

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## General information

The following is a general guide to the property assessment appeal process in Illinois.

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 by various taxing districts (for example, schools, parks, and libraries). If the assessment is to increase, the county must publish the change in a local newspaper. (Note: Tax rates are not an issue in the 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.

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## Informal appeal

If you have a complaint, you should first contact your township or county assessing official. An assessor who still has assessment books for a given year can correct any assessment. Calling an erroneous assessment to the assessor's attention early in the year may result in a correction without using the formal appeal process.

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## Formal appeal

If after talking to your township or county assessing official the matter is not resolved, you should proceed with a formal appeal to the board of review 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 a professional appraisal is supplied.)
- 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.

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For information regarding the steps in appealing a farmland or farm building assessment, contact your township or county assessing official.

## Appeal of assessment steps

- 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 jurisdiction.
- 5 Determine the basis for a formal complaint.
- 6 File a written complaint, Form PTAX-230, Non-Farm Property Assessment Complaint, with the board of review.
- 7 Present evidence of unfair assessment to the board of review. If you do not agree with the board'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.

## 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 neighboring properties
- a copy of the Form PTAX-203, 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 price)
- a photograph of elements not shown on the property record card that detract from the value of the property and an estimate, in dollars, of their negative effect on the market value