

PTAX-230 Non-Farm Property Assessment Complaint 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 two copies 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, in triplicate, that supports your complaint.

Step 1: Complete the following information:

1. _____
Property Owner's Name

Street Address

City State Zip

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Phone

3. Property Index Number (PIN) _____

4. Write the street address of the property

Street Address

City State Zip

Send notice to (if different than above)

2. _____

Name

Street Address

City State Zip

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Phone

5. Township _____

6. Write the amount you estimate to be the correct **market** value of this property as of January 1st. (Must be filled in)

\$ _____

7. Year for filing complaint _____

Step 2: Appeal Basis

This appeal is based on:

- 1. _____ **Equity:** The assessment is higher than the assessment of comparable properties. *(Must complete the attached Comparable Sales & Assessment Equity Grid Sheet. Appeals based on equity must demonstrate clear and convincing evidence. If new, submit proof of construction costs.)*
- 2. _____ **Market:** The assessment is greater than 1/3 of Fair Market Value. *(Copy of the entire appraisal must be attached and you must complete the attached Comparable Sales & Assessment Equity Grid Schedule listing sales of comparable homes.)*
- 3. _____ **Recent Sale:** The assessment is greater than 1/3 of the Recent Sale Price. *(Attach settlement statement and copy of signed PTAX-203 Real Estate Transfer Declaration.)*

Step 3: Property Class

Indicate the type of property for which the complaint is being filed:

- _____ Residential (single family dwelling)
- _____ Residential (vacant land)
- _____ Residential Income (rental property) (must include Schedule E from tax return for past three years)
- _____ Commercial (improved)
- _____ Commercial (vacant land)
- _____ Commercial Income (rental property) (must include Schedule E from tax return for past three years)

Step 4: Confirmation

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

Property owner's or authorized attorney's signature

Date

Assessment Office Representative signature

Date

If you have any questions, please call: (309) 477-2277

Mail your completed Form PTAX-230 and attachments to:
Tazewell County Board of Review
11 S. 4th Street, Room 401
Pekin, IL 61554

Property Assessment Appeals

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.

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.

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, 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 of 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 Declarations, 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

TAZEWELL COUNTY BOARD OF REVIEW RESIDENTIAL COMPARABLE SALES & EQUITY GRID SCHEDULE

A state certified appraisal establishing the fair market value of the subject property under appeal can be attached in addition to completing this section. (Note: If a hearing is held in this 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 date of sale, the price paid, a property record card & a description of each sale showing how it compares to the subject property must 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 & a description of each property demonstrating its comparability to the subject property must 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.

A photograph of each comparable should be submitted.

****PLEASE TYPE OR PRINT LEGIBLY****

	SUBJECT	COMP #1	COMP #2	COMP #3
Property Index Number (PIN)				
Address				
Proximity to subject				
Subdivision				
Lot size				
Design/Number of stories				
Exterior Construction				
Age of property				
Condition				
Number of bathrooms				
Number of bedrooms				
Total room count				
Size - square feet				
Basement area (square feet)				
Finished basement area (sq ft)				
Air conditioning				
Heating				
Fireplace				
Garage or car port (sq ft)				
Other improvements				
Date of sale				
Sale price				
Sale price per square foot				
Rental property				
Monthly rent (if applicable)				
Land assessment				
Improvement assessment				
Total assessment				
assessment per square foot = (imprmnt assmnt / imprmnt sq ft)				

NOTE: Fill out the above Schedule section of the Property Assessment Complaint Form and attach the Property Record Card for each property used in Schedule.

TAZEWELL COUNTY BOARD OF REVIEW

Guidelines Governing the Appeal Process of Tazewell County Board of Review

For Assessment Year 2008

The Illinois Statue creating the Board of Review requires the Board to publish rules governing the day-to-day activities of such Board while in session, and to inform those citizens who have business with the Board of Review of their responsibilities and obligations. The following procedures are in effect as of the approved date of these documents.

The Board of Review receives and hears complaints by property owners concerning the valuation of property, which has been established by the Township Assessor or Supervisor of Assessments. The Board deals only with assessed valuations before equalization and not with the tax rate or the amount of a tax bill. The State multiplier, which is set by the Illinois Department of Revenue, may ultimately affect the amount of property taxes owed. The amount of a tax bill is determined by the total amount levied by the local school districts and other taxing districts in which your property is located.

The following procedures are published for the information and guidance of persons doing business with the Board of Review. Compliance with these rules will facilitate the orderly dispatch of business before the Board as pursuant to 35 ILCS 200/9-5.

RULE 1 – COMPLAINTS

It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear, and the need for the filing of a complaint eliminated. If, after talking with the Township Assessor, the taxpayer still wishes to pursue a formal complaint, they should familiarize themselves with the guidelines governing hearings before the Tazewell County Board of Review.

Complainants, filing for a hearing, shall submit all three (3) copies of current PTAX-230 complaint form and all attachments provided by the Board of Review. The Board of Review shall file all complaints by township, giving each petition a docket number, and shall record the number and type of complaint. All complaints shall be filed with the Board of Review no later than thirty (30) calendar days after township publication. Complaints sent by mail must be postmarked on or before the Board of Review filing deadline date.

The Board of Review office will **not** send forms out via Overnight Express, facsimile machine or any other method. Complaint forms are available at the Board of Review Office or will be mailed to complainant upon receipt of a self-addressed 8½" X 11" envelope with proper postage amount. Complaint forms and/or evidence will not be accepted by facsimile or email.

RULE 2 – BASIS OF COMPLAINT

The State of Illinois property tax law requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that like property be assessed in a like manner (equity).

All farmland assessments are based on total agriculture use value rather than fair market value as determined by the Farmland Assessment Technical Advisory Board to the Illinois Department of Revenue and reviewed by the State Farmland Assessment Review Committee.

The Tazewell County Board of Review will process complaints of assessed values on farm residences, farm home site and farm buildings. The Tazewell County Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment law passed in 1981.

A formal complaint may be filed when it appears that:

1. The assessor's market value is higher than actual market value.
2. The assessment is higher than those of similar neighboring properties.
3. The assessment is based on inaccurate information.
4. The assessed value is at a higher percentage of market value for the property than the prevailing township or county median levels, as shown in an assessment/sales ratio study.

RULE 3 – TIME FOR FILING COMPLAINT

The owner for each parcel of property must file a separate complaint for each property identification number for which a tax bill is generated. When a complainant states that his/her complaint is only on the land or building(s), be advised the Board of Review holds jurisdiction over the total assessment, not just that part being objected to.

All complaints must be filed with the Board of Review on or before 30 days after publication of said township assessment roll in the local newspaper or September 10th, whichever is later.

1. Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
2. Metered mail must also bear the official US Postal Service date stamp if it arrives after the final filing date.
3. Faxed complaints will not be accepted.
4. All other mailings and hand deliveries are considered filed on the date received in Room 410 of the McKenzie Building, 11 S. 4th Street, Pekin, IL 61554 (Board of Review office).
5. Board of Review office hours are: Monday through Friday - 8:30 a.m. until 4:30 p.m.; Saturday, Sunday and County holidays - Closed.
6. It is the responsibility of the taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postmark.

RULE 4 – PROCEDURES FOR FILING A COMPLAINT

1. All complaints relating to real estate assessment must be filed on the form provided by the Board of Review. A separate complaint form must be filed for each property identification number.
2. If a complaint deals with the land and the building improvement(s) on one PIN as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that the complaint is only on either the land or the building improvement(s), the Board of Review will review the entire parcel, not just the objected part.
3. If a complaint deals with a farm site and/or the residence on the farm site on one PIN, then a complaint form must be filed for each and submitted together. Even if a taxpayer states that the complaint is only on either the farm site or the residence, the Board of Review will review the entire parcel, not just the objected part.
4. Complaints filed by two separate persons on one property will **not** be heard separately.
5. If the property is income producing, the taxpayer will furnish the income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form. Supporting evidence should include the pertinent schedules of the taxpayer's federal income tax return.
6. If the taxpayer requests a reduction in assessed valuations of \$100,000 or more, it is required that the Board of Review office notify each taxing body affected by the complaint. It is, therefore, **required that taxpayers supply their estimate of correct market value** in Step 1, number 6 on the Complaint Form. **Complaint forms without an estimate of correct market value will not be accepted.**
7. All complaints must be signed by the property owner (corporate official in the case of corporations) or the owner's attorney. Complaints not signed by property owner or their attorney will **not** be accepted.
8. Any taxing body wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within ten (10) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located. In instances where a taxing district has filed as an Intervener concerning a matter before the Board, in accordance with statute, such district has no more that fourteen (14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.

RULE 5 – SUPPORTING EVIDENCE

All supporting evidence or additional information to be considered by the Board of Review must be submitted at the time the complaint is filed unless written request for extension of time as described below is submitted with complaint forms.

In the event the contesting party is unable to submit written documentary evidence with the complaint form, a letter requesting an extension of time must be submitted with the complaint form. Without the written request for an extension, no evidence will be accepted after the complaint form is filed. At the time the request is received, the Board of Review may grant up to a 14 calendar day extension for the inability to submit evidence for circumstances beyond the control of the contesting party (such as the illness or death of the taxpayer or the completion of a contracted appraisal).

When requesting an extension for the completion of an appraisal, the complainant or legal representative must submit a letter signed by the licensed individual performing the appraisal acknowledging they are preparing an appraisal for the parcel in question and that it will be completed within the 14 calendar day extension period.

Examples of evidence include, but are not limited to:

- **Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration.** These documents are the most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sale price must be stated. All transactions must be an arms-length sale to be considered "Market Value".
- **Comparable Sales.** If there are sales of similar properties in the same neighborhood, evidence of these sale prices should be submitted. Similar means, for example, square footage is approximately the same; a ranch is compared to a ranch; a two-story to a two-story, a bi-level to a bi-level, etc. All square footage is determined by outside measurement.
- **Comparable Assessment.** If there are sales of similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers. If a comparison of similar property is used to claim a lack of equal treatment, these comparisons should be included in the original complaint as evidence of the lack of equal treatment. They should be similar in type, size, age, construction, location, and market value as of January 1 of the assessment year.
- **Photographs.** These can be helpful in showing the style, condition and any special factors of the property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison.
- **Appraisals or Legal Brief.** A recent appraisal (less than two years old) by a qualified appraiser can be most helpful. It must conform to all Uniform Standards of Professional Appraisal Practice (USPAP) to be considered.

RULE 6 – PROCEDURE OF THE BOARD OF REVIEW

1. The Board will assign a docket number upon receipt of a properly completed complaint form filed in a timely manner.
2. The Board of Review will review all complaints and may elect to render a tentative decision. Such decision will be mailed to the taxpayer. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer or his attorney must appear for the hearing. If the taxpayer fails to appear for the scheduled hearing, the tentative decision may become final.
3. The taxpayers will be notified by mail of the date and time of their scheduled hearing. A hearing may be scheduled for each complaint received.
4. If the taxpayer or their attorney cannot appear at the scheduled hearing, the Board of Review Clerk must be notified **at least 24 hours before the scheduled hearing** to determine if it is possible to reschedule the hearing. The Board must complete all hearings in a timely fashion; therefore, the Clerk may refuse your request to reschedule. Continuances will only be granted according to the operating needs of the Board of Review.
5. Failure to submit evidence or attend the scheduled hearing may result in dismissal of the appeal.
6. The Board of Review **may require entry** to the property in order to provide a fair review of the assessment.
7. The Board of Review requires all taxpayers or their licensed attorney to be present at the hearing when they request a reduction in assessed valuation of \$100,000 or more.

RULE 7 – HEARINGS BY THE BOARD OF REVIEW

All hearings are, by law, open to the public and may be audio taped by the Board of Review; however, the tapes are for deliberation purposes only and are not available to the public. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board of Review within fifteen (15) working days. The cost of the transcript will be borne by the complainant. The Board will, at minimum, record written minutes of hearings.

The following rules apply to hearing conducted by the Board of Review:

1. Hearings are held in Room 410 of the McKenzie Building, 11 South 4th Street. Pekin, Illinois.
2. Residential hearings are scheduled every 15 minutes and Commercial hearings are scheduled for 30 minutes. The taxpayer is encouraged to be prompt for the scheduled hearing. The Board makes every attempt to run on schedule.
3. Taxpayers may represent themselves or may be represented by an attorney, as described in Rule 11.
4. The taxpayer or attorney will present the appellant objections to the assessment.
5. The Board of Review will direct questions to the taxpayer and/or the attorney.
6. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
7. Whenever the taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request and/or their attorneys will be notified and may appear at the hearing. Additional time may be set aside for more complex properties.
8. The Tazewell County Board of Review should not be bypassed by a taxpayer or attorney who either sends a letter, fax or telephones the day of the hearing indicating that their evidence is not ready and causes the Board to make a decision without all the evidence. This should not be an excuse for a complaint to be filed with the Illinois Property Tax Appeal Board.
9. The Board of Review takes its responsibilities very seriously and takes great pride in trying to resolve taxpayers' complaints, thus negating the need for an Illinois Property Tax Appeal Board hearing. Therefore, the Board of Review requires ALL available evidence be submitted with the formal complaint unless an extension is being requested, so the board can act upon the complaint prior to the BOR hearing.

RULE 8 – FINDINGS OF THE BOARD OF REVIEW

1. When a complaint is filed, the Board of Review has the authority to adjust any part of the assessment on the property or make no adjustment in the assessment.
2. The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been presented at the hearing. This decision may or may not be determined and announced at the time of the hearing.
3. The decision will be mailed to the taxpayer in a "Board of Review Final Notice of Action". Taxpayers will be responsible for providing decision to their attorney, if applicable.
4. All decisions will be mailed after all complaint hearings from all townships have been conducted.

RULE 9 – APPEAL OF THE FINDINGS OF THE BOARD OF REVIEW

1. The taxpayer and/or attorney may appeal the decision of the Board of Review by filing a written petition for review with the State Property Tax Appeal Board within 30 days from the date on the final decision notice.
2. Forms for appeal are available from the office of the Tazewell County Board of Review or through the internet at www.state.il.us/agency/ptab/forms/default.htm.
3. Tazewell County PTAB hearings are normally held at the McKenzie Building, and are presided over by a hearing officer representing the State Property Tax Appeal Board.

RULE 10 – ISSUANCE OF ASSESSMENT CHANGES BY THE BOARD OF REVIEW

Any member of the Board of Review may institute the proceedings designed to correct an omission of assessment or cases of error in assessment. A notice shall be sent to the person or corporation concerned directing them to appear within a maximum of 30 days and show causes, if any, why the assessment should not be adjusted. If the owner or attorney has no objection to the tentative Board of Review value, a decision will be made based upon the information available and no hearings will be held.

RULE 11 - REPRESENTATION

1. A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Board of Review. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board at hearings.
2. As provided in subsection (1), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Board of Review hearing.

RULE 12 - EQUALIZATION

The Board of Review shall act as an equalizing authority by applying multipliers which adjust assessments on non-farm properties within each township to attain uniformity in assessments.

THESE RULES AS SET FORTH MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW.

Approved and dated this 10th day of June, 2008.