

Who Should Complete This Form?

You should complete this form if you object to the assessment for your property and wish to request a hearing before the Board of Review. You must file the original complaint form and two (2) copies with the Board of Review at the address shown at the bottom of this page. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the general information form regarding property assessment appeals. **NOTE:** Attach any evidence that supports your complaint in duplicate. If requesting over one hundred thousand (\$100,000) in assessed value reduction, supply evidence in triplicate. **The Board of Review does not accept e-mailed forms or faxed forms. The complaint forms must be postmarked by the filing deadline or they will be denied.**

File Date: _____ **(Board Use Only)**

Township: _____

STEP 1: Complete The Following Information:

1. _____
 Property Owner's Name

Street Address

City / State / ZIP

()

Phone Number

3. 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.

PIN: _____

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

Send Notice To (If Different Than Above):

2. _____

Property Owner's Name

Street Address

City / State / ZIP

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Phone Number

Street Address

City / State / ZIP

Select The Appropriate Property Type:

<input type="checkbox"/> Commercial	<input type="checkbox"/> Industrial
<input type="checkbox"/> Residential	<input type="checkbox"/> Farm

May the Board of Review decide the appeal based on the evidence submitted by the parties without an oral hearing?

Yes No, I request an oral hearing.

STEP 2: Select The Reason(s) For Which You Are Objecting To The Assessment:

- | | |
|---|---|
| a. <input type="checkbox"/> The property was assessed twice for 2019. | d. <input type="checkbox"/> The improvement was not taxable on January 1, 2019. |
| b. <input type="checkbox"/> This assessment is higher than market value. | e. <input type="checkbox"/> Other, such as incorrect description, homestead exemptions not deducted, etc. Describe in detail. |
| c. <input type="checkbox"/> This assessment is not equitable to similar properties. | |

Write Requested Value and Any Additional Information

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 Property:

Write the assessed values of your property as of January 1, 2019.

Land/Lot or Farm Homesite: _____

Non-Farm Buildings & Structures: _____

Total: _____

Farm Land: _____

Farm Buildings: _____

For Board Use Only / Assessed Values:

Land/Lot or Farm Homesite: _____

Non-Farm Buildings & Structures: _____

Total: _____

Farm Land: _____

Farm Buildings: _____

STEP 4: Sign Below.

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

 Signature of Property Owner or Authorized Representative

 Date

If you have any questions, please call:
 (618) 277-6600, Exts: 2493, 2489, or 2476

MAIL Your Completed Form PTAX-230 to:
 St. Clair County Board of Review
 #10 Public Square
 Belleville, IL 62220

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, Form PTAX-230, 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 an 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.

Comparable Sales/Assessment Equity Grid Analysis

An appraisal establishing the fair market value of the subject property under appeal as of the assessment date may also be submitted as a substitute for the completion of this section. **If a hearing is held in the case, the Board of Review will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.**

Evidence of recent sales of properties 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 size, design, age, amenities, and location). Provide at least three (3) comparables.**

Evidence of assessment equity of properties similar to the subject property should include the property record card for each property. **(NOTE: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location). Provide at least three (3) comparables.**

	Subject Property	Comp #1	Comp #2	Comp #3	Comp #4
Property Index No. (PIN)					
Proximity to Subject					
Location (Subdivision)					
Lot Size					
Design/Number of Stories					
Exterior Construction					
Age of Property					
Condition					
No. of Bathrooms					
Size – Square Feet (SF)					
Basement Area (SF)					
Finished Basement (SF)					
Air Conditioning					
Heating					
Fireplace					
Garage or Car Port					
Other Improvements					
Date of Sale					
Sale Price					
Sale Price Per SF					
Land Assessment					
Improvement Assessment					
Total Assessment					
Assessment Per SF (Improvement Assessment ÷ Improvement SF)					