

Property Assessment Appeal Information

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 assessed value is 1/3 of the market value in Illinois. (ex. Market value = \$100,000 then Assessed value = \$33,333) 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). **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 assessor. An assessor can make a recommendation to the Board of Review to correct an assessment for the given year. Calling an erroneous assessment to the assessor's attention early in the process may result in a correction without using the formal appeal process.

Formal Appeal

If after talking to your township assessor 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 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 six steps

Six Assessment Appeal Steps

1. Obtain the property record card of the property with the assessed valuation.
2. Discuss the assessment with your township assessor and review your property record card.
3. Determine the fair market value.
4. Determine the basis for a formal complaint.
5. File a written complaint with the board of review.
6. Present sufficient 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 Tax Appeal Board within 30 days of written notice from the local board of review.

Evidence Needed to Appeal the Assessment

To support a claim of an unfair assessment, you will need substantial evidence, some of which may be obtained from the county assessment office, from a professional appraiser, or through research. Pertinent evidence should include some or all of the following:

- **A copy of the property record card for and photograph of the property under appeal (must include)**
- **Copies of the property record cards for and photographs of similar neighboring properties (include if using as a comparable)**
- **A copy of the Real Estate Transfer Declaration, a deed, or a contract for purchase (if using recent sale price or if using a similar property sale price)**
- **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**

The Board will only consider each complaint that meets these requirements and will render a written decision based on the evidence.

The appeal must be complete and sufficient evidence must be attached or it will be rejected.