

Checklist for PTAB Petitions:

- Has the prescribed form been used?
- Is there **one** petition for **each** parcel being appealed?
- Is the property identified by PIN?
- Is there an addendum attached to the petition where property is composed of more than one parcel?
- Are the petition forms filed in **triplicate** (3 copies)?
- Is the evidence filed in **duplicate** (2 copies)?
Note: If a change in assessed valuation of \$1,000,000 or more is sought, all evidence must be submitted in **triplicate**.
- Is the original signature of contesting party or attorney on each petition?
- Has the petition been filed with the PTAB within 30 days of the postmark date or personal service of the board of review's decision?
- Are two copies of the board of review decision attached?
- Is a photograph of the property being appealed attached?
- Is the factual basis of the objection(s) to the board of review's decision stated and if a contention of law is raised, is a legal brief attached?
- Are the return address and telephone number of the taxpayer or attorney listed?
- Has all of the assessment information for the property been disclosed on the appeal form?:
 - Assessor's: Land, Improvements, and Total Assessment
 - Board of Review: Land, Improvements, and Total Assessment
 - Your request: Land, Improvements, and Total Assessment



State of Illinois

Property Tax Appeal Board

Appeal Information for Illinois Taxpayers

To all Illinois property taxpayers:

The Property Tax Appeal Board (PTAB) is an independent State agency that hears appeals from boards of review statewide regarding the assessed valuation of real property. The PTAB has five members appointed by the Governor with the advice and consent of the Senate.

Please read this brochure carefully for it outlines the appeal process. If you have any questions, feel free to contact our staff who will make every effort to assist you.

File your appeal and all related documentation with the Springfield office:

Property Tax Appeal Board
William G. Stratton Office Building
401 South Spring, Room 402
Springfield, IL 62706
Telephone (217) 782-6076
TTY (217) 785-4427
www.state.il.us/agency/pltab

Office Hours: Monday through Friday 8:30 AM to 5:00 PM

Questions frequently asked by property taxpayers

Why are my taxes so high?

Your tax bill depends on two factors: (1) the assessment of your property and (2) the amount of money local taxing districts need to operate during the upcoming year. The assessment of your property is set by county assessing officials such as the Cook County Assessor, the township assessor, the supervisor of assessments, and the board of review.

Note: The PTAB can only revise your assessment. It has no jurisdiction over the tax rate, the amount of a tax bill, or the exemption of property from taxation.

What can I do if I think my assessment is unfair?

In Cook County, you can file an appeal with the county assessor or the county board of review. You should check with these offices for the dates for filing assessment appeals each year. If you file an appeal with the board of review, be sure to appear at your scheduled hearing.

Taxpayers who live in counties other than Cook County can appeal to their county board of review. Check with the board of review for filing deadlines each year.

An appeal can be taken to the PTAB **only** if the taxpayer filed an appeal with the board of review. In order to file an appeal with the PTAB, you **must** file the required appeal forms: (1) **within 30 days** of the postmark date of written notice of the board of review's decision; OR (2) **within 30 days** of the postmark date of the written notice of the application of the final adopted township equalization factor. (Note: The PTAB's jurisdiction is limited to the amount of increase caused by the application of the equalization factor); OR (3) **within 30 days** of the PTAB's decision lowering the assessment of a property for the previous year after the deadline for filing appeals with the board of review or after adjournment of the session for the board of review at which assessments for the subsequent year are being considered.

Who can appeal?

An owner of property, a taxpayer dissatisfied with the decision of the board of review, or a taxing body which has a tax revenue interest in the decision may file an appeal with the Property Tax Appeal Board.

How do I file my appeal forms with the PTAB?

You may file your forms:

- by mail with the PTAB's offices in Springfield or
- by personal delivery during business hours.

Is payment of my property taxes delayed by an appeal to the PTAB?

No. If you choose to appeal your board of review's decision, the taxes still come due. It is likely the matter will not be decided by the PTAB until after the taxes are to be paid. By statute, if the PTAB renders a decision in your favor, the taxes overpaid must be refunded with interest.

How are appeals decided?

There are two ways the PTAB renders a decision in your appeal:

- **On the record** — A decision is based upon the written evidence submitted by you and the board of review. No hearing is required. A decision is issued after review of all the evidence and may be issued within a shorter period of time than a hearing of an appeal.
- **Informal hearing** — A decision is based upon the written evidence submitted by you and the board of review as well as testimony presented at an informal hearing. The decision is issued after review of the evidence and testimony at the proceeding. This type of appeal may require a longer period of time before a decision can be rendered.
- By statute, PTAB decisions are based on equity and the weight of the evidence.

Who can appear at a PTAB hearing?

The parties who may appear at a hearing before the PTAB are:

- the owner of property or the taxpayer of the property and/or their attorney,
- witnesses accompanying the owner or taxpayer who will testify in the case, and
- local assessing officials, the board of review, and any witnesses.

- taxing bodies and their witnesses. Hearings are open to the public.

Grounds for Appeal

There are several grounds for appeal. You may argue one or more of the following:

- **Recent Sale, Comparable Sales, Appraisal** — You must show that you are a recent purchaser and your sale price is less than the value indicated for the property as established by your assessment. You must supply copies of the sales contract, the RESPA (or settlement statement), a recent appraisal, or the real estate transfer declaration. Comparable sales data shown on property record cards or property characteristic printouts can also be included. Examples of the required data follow in the next category of this brochure.
- **Equity/Uniformity** — You must show that comparable or similar properties in your neighborhood have lower assessments than your property. Submit at least **three** comparable properties from your immediate neighborhood with **all** relevant data including copies of property record cards or property characteristic printouts.
- **Recent Construction** — You must show the actual costs included in the construction. Supply proper evidence of the price paid for the land as well as the recent construction costs of the building(s) including all labor and contractor costs.
- **Contention of Law** — A legal brief must be submitted detailing the contention of law you are raising.

What is a comparable property?

A property submitted as a comparable should be of similar location, size, age, condition, and design as the property appealed. In addition, the comparable should be similar in terms of land area and types of amenities.

Where do I find my property index number (PIN)?

Every parcel of land has a property/permanent index number (PIN). You must know this number. It can be found on your property tax bill or on a notice of proposed assessment or assessment change.

The Appeal Process Before the PTAB

- Appeals must be filed on the prescribed form within 30 days of the postmark date of the board of review's decision. Appeal forms sent to the PTAB by mail will be considered as filed on the date postmarked.
- A separate petition must be completed for each parcel of land appealed including the property's **PIN** and *must* be signed by the owner or taxpayer or their attorney.
- Appeal forms must be filed in **triplicate** (3) with original signatures. All written or documentary evidence must be submitted in **duplicate** (2) with the appeal petition. **Note:** If a change in assessed valuation of \$100,000 or more is sought, all evidence must be submitted in **triplicate**. If the contesting party is unable to submit evidence with the appeal petition, a written request for an extension of time must be attached to the appeal petition.
- Appeal forms **must** include all relevant data including: the facts upon which the appeal is based, the assessments of the subject property made by local assessing officials and your requested assessment, the mailing address for the taxpayer or his/her attorney, and if a contention of law is raised, a legal brief. Each taxpayer has the burden of proving his/her case. **Without this information, your appeal will be dismissed.**
- Upon receipt of a completed appeal petition, the PTAB will assign a docket number to the appeal and notify you and the board of review.
- The board of review is then given 30 days to submit written evidence supporting the property's assessment or to request an extension of time to submit evidence.

Definitions

Real Property - the land itself with all things contained therein and improvements thereon, including buildings and structures.

Fair Cash Value - the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.

Assessed Value - one-third of the fair cash value of a property, except in Cook County, which classifies property for assessment purposes and is discussed later in the brochure.

What if I lose before the PTAB?

Final decisions of the PTAB are reviewable in the courts under the Administrative Review Law (735 ILCS 5/3-101, *et seq.*) and Section 16-195 of the Property Tax Code (35 ILCS 200/16-195).

Other Information

Appeals before the PTAB are *de novo*, meaning the PTAB will consider only the evidence, exhibits, and briefs submitted by the parties to the appeal.

A taxpayer or taxing body is required to provide a court reporter at a hearing if a change of \$100,000 or more of assessed valuation is sought before the PTAB.

Property Classifications in Cook County

In Illinois, at the present time, only Cook County uses a classification system for assessing real estate. The percentages represent a proportion of market value. For example, *residential* property of **6 units or less** is assessed at 16%; **vacant land** is assessed at 22%; *residential* property of **7 units or more** is assessed at 33%; **industrial** property is assessed at 36%; and **commercial** property is assessed at 38%.