

## **DIRECT APPEAL TO THE PROPERTY TAX APPEAL BOARD FROM A DECISION LOWERING THE ASSESSMENT ON A RESIDENCE OCCUPIED BY THE OWNER ("ROLLOVER")**

Section 16-185 of the Property Tax Code provides that if the Property Tax Appeal Board issues a decision lowering the assessment of a parcel on which a residence is occupied by the owner, that reduced assessment is to remain in effect for the remainder of the general assessment period, subject to equalization, unless the parcel is subsequently sold in an arm's length transaction or the Property Tax Appeal Board Decision is reversed or modified on appeal. This is commonly called a "rollover" appeal. In order for a "rollover" appeal to be applicable the following MUST apply:

- You received a REDUCTION in the assessment from a decision of the Property Tax Appeal Board.
- The subsequent year is in the same general assessment period as the year you received a reduction. (You can check with your local assessment officials or board of review.)
- The subject property is a residence occupied by the owner.

If the above requirements are met you MUST file your "rollover" appeal directly to the Property Tax Appeal Board's office located in Springfield as follows:

- Complete 3 copies of the Residential Appeal Form. (Write ROLLOVER across the top.) The basis of the appeal should be marked "Contention of Law."
- Update assessment information on the appeal form. No additional evidence is required.
- Include 2 copies of Property Tax Appeal Board's decision showing a reduction in the assessment was granted.
- Include 2 copies of a cover letter stating in part:

***"I would like my [YEAR] assessment to be carried forward to the subsequent tax year [YEAR] per Section 16-185 of the Property Tax Code. The property is an owner occupied residence and this tax year is in the same general assessment period."***

A "rollover" appeal MUST be filed within 30 days from the date the clerk of the Property Tax Appeal Board signed your decision for the previous assessment year.

**NOTE:** If any of the following apply you may still file an appeal directly to the Property Tax Appeal Board within 30 days of your written decision from the Property Tax Appeal Board as explained in the section entitled "DIRECT APPEAL TO THE PROPERTY TAX APPEAL BOARD FROM A DECISION REDUCING THE ASSESSMENT."

- The subsequent tax year is NOT within the same general assessment cycle as the year in which you received a reduced assessment.
- The subject property is NOT a residence occupied by the owner.

**IMPORTANT NOTICE:**

If you received a negative equalization factor (i.e. less than 1.00) your current assessment may be lower than what you would receive from the Property Tax Appeal Board. A Rollover Appeal will take the reduced assessment in your decision from the Property Tax Appeal Board and then apply the equalization factor to that amount per section 16-185 of the code.

Please check your assessment for the subsequent year. Even if it is in the same general assessment period, the assessment may be lower than what you would receive if you file an appeal directly to the Property Tax Appeal Board.

**DIRECT APPEAL TO THE PROPERTY TAX APPEAL BOARD FROM A  
DECISION REDUCING THE ASSESSMENT**

As provided by section 16-185 of the Property Tax Code, if the Property Tax Appeal Board issues a decision lowering the assessment on your property after the deadline for filing complaints with the board of review, or after adjournment of the session of the board of review at which assessments for the subsequent year or years of the same general assessment period are being considered, you may appeal the assessment for the subsequent year or years directly to the Property Tax Appeal Board. In order to file an appeal directly to the Property Tax Appeal Board please follow these steps:

- Check with your county board of review to ensure it has adjourned or is no longer accepting assessment complaints for the year immediately following the assessment year for which the Property Tax Appeal Board issued its decision reducing the assessment on your property.
- Complete a new appeal form in triplicate, and attach:
  - 2 copies of all evidence (3 copies if requested change in assessment is \$100,000 or more),
  - 2 copies of your Property Tax Appeal Board Decision indicating a reduction was received, and
  - a cover letter stating that you are filing a direct appeal based on a reduction in the previous year's assessment on your property.

Send all copies and evidence to the Property Tax Appeal Board's office located in Springfield within 30 days of the date of decision (date signed by clerk of the Property Tax Appeal Board).