

# YOUR RESIDENTIAL PROPERTY TAX APPEAL FORM, BY THE NUMBERS

## Assessment Year 20 \_\_\_\_\_

Complete this line. This is the year of the assessment you are appealing. A separate petition and accompanying documentation is necessary for each year being appealed.

## Section I: On the record OR Informal hearing

A decision can be rendered based on the written evidence submitted by you and the board of review without a hearing; this may result in issuance of a decision in a shorter period of time than a hearing of an appeal.

**OR,** A decision is based upon both the written evidence submitted by you and the board of review along with testimony presented at an informal hearing which may require a longer period of time before a decision can be rendered. Also, if you filed an appraisal expect to bring the appraiser to a hearing so the PTAB will be able to judge the weight and credibility of the appraisal.

## Section II: Appellant/address/e-mail

Appellant = Owner or taxpayer of the property who initiates the appeal. Provide your name, address, telephone and e-mail address. All correspondence will be sent to this address, unless you notify the PTAB of a change of address. Identify an attorney **ONLY** if the attorney will be handling your appeal (i.e., the attorney has been hired for this appeal). All contact will then only be made with the attorney.

### 1a Petition is hereby made to appeal from:

Enter the name of the county where the property is located *and*

a) The date of final notice of your assessment which you are appealing or in Cook County only, the applicable transmittal date from which you are appealing; OR

b) If filing within 30 days of PTAB's decision lowering the assessment of a property for a previous year, write in the date of the decision.

## 1b Owner-occupied Residence ('rollover'):

Answer the question.

Also, you may qualify for a 'rollover,' if you own and occupy your residence and received a reduction in the assessment from the Property Tax Appeal Board. The 'rollover' applies to the subsequent year or years, subject to each year's equalization, in the same general assessment period as the year you received a reduction (check with your local assessment officials or board of review). (See 35 ILCS 200/16-185)

## 2a Parcel #; Township; Address of Property

This is identifying information of the property for which the assessment is being appealed. Every parcel of land has a property index number (P.I.N.). The number appears on your assessment notice(s) and/or your favorable decision issued by the Property Tax Appeal Board.

**MORE THAN ONE PARCEL NUMBER:** utilize the Addendum to Petition form available at [www.ptab.illinois.gov](http://www.ptab.illinois.gov). If 50 parcels or more, follow the special on-line instructions.

2b If you are NOT an owner of the property, provide the owner's name and address.

## 2c Assessment of the property

Land assessment + improvement (buildings) = total. Enter the assessment established by the board of review for the assessment year being appealed.

"Appellant's claim" should be the assessment amounts for land + improvement (buildings) = total which you believe would be a correct assessment (i.e., what you are seeking the assessment to be). Your evidence should support this claim.

## 2d Select the base(s) upon which you are appealing

Check the appropriate box(es) (evidence submitted should support this claim(s)) and complete the referenced section(s) (i.e., for an equity claim, complete data in Section V).

"Contention of law" requires the filing of a legal brief detailing the contention of law you are raising.

"Recent appraisal" – requires you to submit a recent appraisal which must provide an estimated market value as close to the assessment date on appeal (i.e., January 1, 2019) as possible.

## Evidence - certification

Check this box if your filing is complete.

*If additional time to submit evidence is required, a letter requesting an extension of time must be filed with the appeal petition.*

## 2e Date and sign the appeal

The attorney (if any) or one or more of the named appellants should sign the appeal.

## Section III: Description of Property

Complete requested data about the property being appealed. "Other improvements" refers to items such as patios, decks, inground pools, and other structures not previously identified.

## Section IV: Recent Sale Data

If the basis of your appeal is a recent sale or purchase of the property within three years of the assessment date, complete this section **and** provide legible copies of the supporting documents requested on the appeal form.

## Section V: Sales/Equity Grid Analysis

If the basis of your claim is comparable sales and/or assessment equity, complete the data requested for each of your selected comparables. *You may re-print the form for more than four comparables; also re-number as Comp 5, 6, 7, etc.* It is also permissible to create your own grid analysis

with the same data requested on this appeal form. You should also submit a copy of the property record cards associated with your property and the selected comparables which will contain a description of the improvements.

For comparable sales, please calculate the sale price per square foot (Sale price per square foot = total sale price divided by total living area square footage).

Please calculate for assessment equity claims: Improvement assessment per square foot = current improvement (building) assessment divided by the living area square footage.

A comparable should be of similar location, style/design, size, age, construction, condition and features (amenities) as the property being appealed; each comparable should be similar in terms of value, land area and types of amenities.

## Section VI: Recent Construction

If the basis of your claim is recent construction, complete the requested data and submit a contractor's affidavit/statement and documentation of the total cost as stated on the appeal form, including land value and all labor.

## Section VII: Photograph(s)

Submit photograph(s) of the subject property and comparables to aid in explaining the appeal.

## Filing Directions

For assessment year appeals **before 2016**: submit 3 copies of the completed appeal form; 2 copies of the board of review final decision or 2 copies of the favorable prior PTAB decision; and 2 copies of all evidence. *For assessment changes of \$100,000 or more, submit all evidence in triplicate.*

For assessment year appeals for **2016 and after**: submit 1 copy EACH of the completed appeal form; the board of review final decision or the favorable prior PTAB decision; and all evidence. *If the total documentation is 500 pages or more, submit three collated sets of the documents.*