

# INDUSTRIAL APPEAL

## State of Illinois – Property Tax Appeal Board (PTAB)

Assessment Year \_\_\_\_\_ (Complete)

See page 5 for instructions; also, information on how to complete this form can be found at [ptab.illinois.gov](http://ptab.illinois.gov)

### Section I

**HEARING OPTIONS -- If neither box is checked, your appeal may be decided based on the evidence submitted. PLEASE CHECK ONE:**

I would like the PTAB to determine the correct assessment based on the evidence submitted. (This **may** expedite resolution of the appeal.)

I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)

### Section II

#### Appellant (Taxpayer or Owner) Information

Last Name \_\_\_\_\_  
 First Name \_\_\_\_\_  
 Address Line 1 \_\_\_\_\_  
 Address Line 2 \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ ZIP \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Email Address \_\_\_\_\_

#### Attorney for Appellant

Last Name \_\_\_\_\_  
 First Name \_\_\_\_\_  
 Firm Name \_\_\_\_\_  
 Address Line 1 \_\_\_\_\_  
 Address Line 2 \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ ZIP \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Email Address \_\_\_\_\_

**1a** Petition is hereby made to appeal for property located in \_\_\_\_\_ County from:

a) The final, written decision of the County Board of Review dated \_\_\_\_\_ or  
 transmittal date of \_\_\_\_\_ (Cook County only).

**OR**

b) The favorable decision of the Property Tax Appeal Board (PTAB) dated \_\_\_\_\_.

**2a** Parcel Number \_\_\_\_\_ Township \_\_\_\_\_  
 Address of property \_\_\_\_\_

**2b** If appellant is other than an owner, give name and address of owner. Name \_\_\_\_\_  
 Address Line 1 \_\_\_\_\_ Address Line 2 \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**2c** Assessment(s) of the property for the assessment year by parcel number:  Multi-Parcel Appeal  
 (Use the "Addendum to Petition" form for multiple parcels found at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) along with *special instructions if 50 parcels or more.*)

**1.** Board of Review or Assessor Assessment: Land \_\_\_\_\_ Impr./Building \_\_\_\_\_ Total \_\_\_\_\_  
**2.** Appellant Assessment Request: Land \_\_\_\_\_ Impr./Building \_\_\_\_\_ Total \_\_\_\_\_

*ALWAYS complete lines 1 and 2 above for the assessment year being appealed. Line #1 information is available from the Supervisor of Assessments/County Assessor or the Board of Review offices, or may be on the Notice itself.*

**2d** This appeal is based on the following evidence (you **must** check all applicable boxes):

- |   |   |
|---|---|
| <input type="checkbox"/> Recent sale – complete Section IV      | <input type="checkbox"/> Assessment equity – complete Section V                       |
| <input type="checkbox"/> Comparable sales – complete Section V  | <input type="checkbox"/> Recent construction – complete Section VI                    |
| <input type="checkbox"/> Contention of law – submit legal brief | <input type="checkbox"/> Recent appraisal (enclose complete copy(s) of the appraisal) |

**Evidence:**

- I certify this completed form along with enclosed evidence completes my appeal filing **OR**  
 I hereby request an extension of time to submit my evidence. Days requested: \_\_\_\_\_

**2e** Date \_\_\_\_\_ Signature \_\_\_\_\_  
Attorney or Appellant only

**NOTE: IF AN APPRAISAL IS SUBMITTED SECTION III DOES NOT NEED COMPLETED.**

### Section III – Description of Property

Land Size (indicate square feet or acres): \_\_\_\_\_

Number of Buildings: \_\_\_\_\_ Building Size (square feet): \_\_\_\_\_

Number of Floors: \_\_\_\_\_ Square Footage per Floor: \_\_\_\_\_

Construction:  Frame  Brick  Steel  Other: \_\_\_\_\_

Basement:  Yes  No Basement Use: \_\_\_\_\_

Other Improvements: \_\_\_\_\_

List the use of the building and the square footage attributable to that use:

Office Space:  Yes  No Square Footage: \_\_\_\_\_

Warehouse:  Yes  No Square Footage: \_\_\_\_\_

Manufacturing:  Yes  No Square Footage: \_\_\_\_\_

Other: \_\_\_\_\_ Square Footage: \_\_\_\_\_

If there is more than one building on this parcel, provide the following information:

Building #1 Age \_\_\_\_\_ Size \_\_\_\_\_ Use \_\_\_\_\_

Building #2 Age \_\_\_\_\_ Size \_\_\_\_\_ Use \_\_\_\_\_

Building #3 Age \_\_\_\_\_ Size \_\_\_\_\_ Use \_\_\_\_\_

### Section IV – Recent Sale Data

Generally, the price of a recently sold property is considered the best evidence of value. The more proximate in time the sale occurs to the assessment date of your appeal, the more relevant the evidence becomes in establishing the market value of the property.

**SUBMIT DOCUMENTATION** of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement.

## Answer all questions.

Full consideration (sale price): \$ \_\_\_\_\_ Date of sale: \_\_\_\_\_

From whom purchased: \_\_\_\_\_

Is the sale of this property a transfer between family members or related corporations?  Yes  No

Sold by:  Owner  Realtor  Auction  Other: \_\_\_\_\_

Name of realty firm: \_\_\_\_\_ Agent: \_\_\_\_\_

Was the property advertised for sale?  Yes  No How long a period? \_\_\_\_\_

If so, in what manner?  local paper  multiple listing  other: \_\_\_\_\_

Was this property sold due to a foreclosure action?  Yes  No

Was this property sold using a contract for deed?  Yes  No If yes, specify the date the contract was entered: \_\_\_\_\_

If renovated, amount spent before occupying \$ \_\_\_\_\_ Date occupied: \_\_\_\_\_

## Section V – Comparable Sales/Assessment Grid Analysis

As an alternative, an appraisal establishing the fair market value of the subject property under appeal as of the assessment date may be submitted. (Note: If a hearing is held in the case, the PTAB will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)

**Comparable Sales:** Provide at least three recent sales of property comparable to the subject property. Complete the entire grid analysis (except assessment data). Include dates of sale and prices paid. Submit a property record card and/or listing sheet of each sale. (Note: Comparable sales should be similar to the subject property in location, size, design, age, and amenities.)

**Assessment Equity:** Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. Complete the entire grid analysis (except sale data). Submit a property record card for each property. (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.)

**In addition to the above instructions, print additional blank copies of next page and renumber columns if submitting more than nine comparable properties. All comparables should be similar to the subject in location, size, design, age, and amenities. Photographs should be submitted if they aid in explaining the appeal.**

	Subject	Comp #1	Comp #2	Comp #3	Comp #4
Property Index Number (P.I.N.)					
Address					
Proximity to Subject					
(Cook County) Volume/ Assessment Class					
Total Land Sq. Ft.					
Total Building Sq. Ft.					
Age of Building(s)					
Land-to-Building Ratio					
Number of Buildings					
Number of Stories					
Exterior Construction					
Office Space Sq. Ft.					
Warehouse Sq. Ft.					
Manufacturing Sq. Ft.					
Ceiling Height					
Loading Dock(s)					
Sprinkler System					
Site Improvements					
Date of Sale					
Sales Price					
Sales price / Sq. Ft. (Sales price / bldg. Sq. Ft.)					
Land Assessment					
Improvement Assessment					
Total Assessment					
Impr. Assessment per Sq. Ft. (Impr. Assessment / bldg. Sq. Ft.)					

**Section V – Comparable Sales/Assessment Grid Analysis Additional Page**

	<b>Comp #5</b>	<b>Comp #6</b>	<b>Comp #7</b>	<b>Comp #8</b>	<b>Comp #9</b>
<b>Property Index Number (P.I.N.)</b>					
<b>Address</b>					
<b>Proximity to Subject</b>					
<b>(Cook County) Volume/ Assessment Class</b>					
<b>Total Land Sq. Ft.</b>					
<b>Total Building Sq. Ft.</b>					
<b>Age of Building(s)</b>					
<b>Land-to-Building Ratio</b>					
<b>Number of Buildings</b>					
<b>Number of Stories</b>					
<b>Exterior Construction</b>					
<b>Office Space Sq. Ft.</b>					
<b>Warehouse Sq. Ft.</b>					
<b>Manufacturing Sq. Ft.</b>					
<b>Ceiling Height</b>					
<b>Loading Dock(s)</b>					
<b>Sprinkler System</b>					
<b>Site Improvements</b>					
<b>Date of Sale</b>					
<b>Sales Price</b>					
<b>Sales price / Sq. Ft. (Sales price / bldg. Sq. Ft.)</b>					
<b>Land Assessment</b>					
<b>Improvement Assessment</b>					
<b>Total Assessment</b>					
<b>Impr. Assessment per Sq. Ft. (Impr. Assessment / bldg. Sq. Ft.)</b>					

## Section VI – Recent Construction Information

Submit evidence of recent construction of the subject property including the price paid for the land, construction costs of the building(s), and include all labor costs. Include the complete and final statement from the general contractor. NOTE: If the appellant provided any labor or acted as the general contractor, evidence of the value of this service must be included with the evidence of the other construction costs.

The building was constructed, or remodeled, an addition added, or other building erected on \_\_\_\_\_.

Date Land Purchased: \_\_\_\_\_

Total Cost: Land \$ \_\_\_\_\_ Improvement(s) \$ \_\_\_\_\_

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping and/or building permits?  Yes  No

Date the occupancy permit was issued. (Submit copy(s) as directed.): \_\_\_\_\_

Date the building was inhabitable and fit for occupancy or intended use: \_\_\_\_\_

Date the remodeling was completed: \_\_\_\_\_

Date the addition or other building(s) was completed: \_\_\_\_\_

Did owner, or a member of the owner's family, act as the general contractor?  Yes  No

If yes, what was the estimated value of the service? \$ \_\_\_\_\_

Was any non-compensated labor performed?  Yes  No

If yes, please describe and provide estimated value of labor. \_\_\_\_\_

**Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board.**

## Section VII – Recent Photograph(s) of Subject Property and Comparable Properties

If it aids in explaining the appeal, you may attach photographs of the subject property and comparable properties.

**File completed appeal form with documentation postmarked within 30 days of the date of the final board of review decision OR within 30 days of the date of the favorable PTAB decision.**

**Assessment Year appeals BEFORE 2016:** submit 3 copies of completed form; 2 copies of board of review final decision OR 2 copies of a favorable prior PTAB decision; and 2 copies of all evidence. *For assessment changes of \$100,000 or more, submit all evidence in triplicate.*

**Assessment Year appeals for 2016 and AFTER:** submit 1 copy EACH of completed form; board of review final decision OR a favorable prior PTAB decision; and all evidence. *If the total documentation is 500 pages or more, you must submit three collated sets of the documents.*

*Mail or hand deliver completed appeal to:*

**Property Tax Appeal Board  
Room 402 Stratton Office Building  
401 South Spring Street  
Springfield, IL 62706-4001  
(T) 217.782.6076  
(TTY) 800.526.0844**

*Only for hand-delivery of completed appeal:*

**Property Tax Appeal Board  
Cook County Regional Office  
115 South La Salle Street  
Suite 602  
Chicago, IL 60603-3801  
(T) 312.793.0015**