Checklist for PTAB Petitions:

- Has the prescribed form been used?
- Is there **one** petition for **each** property being appealed?
- Is the property identified by its property index number?
- Is an addendum attached to the petition where the property is composed of more than one parcel?
- Are the correct number of forms filed?
- Are the correct number of copies of evidence filed?
- 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 date of the board of review's written decision or within 30 days of the PTAB decision?
- Are the correct number of copies of the board of review decision or PTAB decision attached?
- Is a photograph of the property being appealed attached if aiding in explaining the appeal?
- 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 of record listed?
- Has all of the assessment information for the property been disclosed on the appeal form?:
 - ✓ Board of Review: Land, Improvements, and Total Assessment
 - Your request: Land, Improvements, and Total Assessment



State of Illinois

Property Tax Appeal Board

Residential **Appeal Information** for Illinois **Taxpayers**



Board Members

Kevin L. Freeman Robert J. Steffen

Jim Bilotta Dana D. Kinion

To all Illinois property taxpayers:

The Property Tax Appeal Board (PTAB) is an independent State agency that adjudicates 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 (800) 526-0844

www.ptab.illinois.gov

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 the assessment and 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 and procedural rules.

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 and procedural rules.

In order to file an appeal with the PTAB, you must file the required appeal forms: (1) within 30 days of the written notice of the board of review's decision; OR (2) within 30 days 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.



Mho 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.



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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, 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 may issue 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 settlement statement, and the real estate transfer declaration. A recent appraisal may be submitted to show the assessment is excessive. 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, land area, design, size, age, condition, and features as compared to the property appealed.



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

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

The Appeal Process Before the PTAB

- Appeals must be filed on the prescribed form within 30 days of the board of review's written decision or within 30 days of a PTAB 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, taxpayer or their attorney.
- Appeal forms must be filed with original signatures. All written or documentary evidence must be submitted with the appeal petition. If your total documentation is 500 pages or more, submit three collated sets of the documents. 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 with good cause shown.
- Appeal forms must include all relevant data including: the facts upon which the appeal is based, the assessments of the subject property made by the local assessing official 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 90 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:

Class 1	Vacant land	10%
Class 2	Residential	10%
Class 3	Multifamily	10%
Class 4	Not for Profit	25%
Class 5A	Commercial	25%
Class 5B	Industrial	25%

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