

# DIRECT APPEALS TO THE PROPERTY TAX APPEAL BOARD FROM A PTAB DECISION LOWERING THE ASSESSMENT

## TYPE I: Any property type

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides if the Property Tax Appeal Board issues a decision lowering the assessment on a 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 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 following year or the remaining years of the same general assessment period for which the Property Tax Appeal Board issued its decision reducing the assessment on the property.
- Fully complete a new appeal form, including property description, and attach:
  - All evidence (in compliance with the instructions on the appeal form),
  - Copy(s) of your Property Tax Appeal Board decision indicating a reduction was received/issued, and
  - A cover letter stating that you are filing a direct appeal based on a reduction in the previous year's assessment on the property.

Submit the appeal form and evidence as instructed to the Property Tax Appeal Board within 30 days of the date of the Property Tax Appeal Board's final administrative decision. Attorneys are required to use the e-filing portal to submit a direct appeal.

## TYPE II: Appeal on a residence occupied by the owner ("rollover")

Section 16-185 of the Property Tax Code also 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 may be referred to as a "rollover." For a "rollover," the following MUST apply:

- You received a REDUCTION in the assessment from a decision of the Property Tax Appeal Board.
- The subsequent year or years are 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. Check that the deadline for filing complaints with the board of review for the year(s) you are appealing is also closed.)
- 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. Attorneys are required to use the e-filing portal to submit a direct or rollover appeal.

Complete 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 by reporting the assessor/board of review assessment for the year being appealed.\*\*
- Submit copy(s) of Property Tax Appeal Board's decision showing a reduction in the assessment was granted as instructed on the appeal form.
- Submit copy(s) 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, subject only to equalization. The property is an owner-occupied residence; this tax year is in the same general assessment period; the subject property has not sold establishing a different fair cash value; and the Board's prior year's decision was not reversed or modified upon review.***

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

**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 "TYPE I":

- The subsequent tax year/years 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.

ALSO, 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.