

PTAX-230 Non-Farm Property Assessment Complaint

Who should complete this form?

Complete this form if you object to the assessment for your non-farm property and request a hearing before the board of review. You must file the PTAX-230 with the board of review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. **Incomplete forms will not be accepted as a complaint to the board of review. All evidence must be attached that supports your complaint.**

Step 1: Complete the information for the property for which you are filing this complaint

Property owner's name _____

Assessment year for this complaint: 20__

Street address _____

Property index number (PIN) from your property Tax bill _____

City State ZIP _____

(____)____-____
Phone

Send notice to: (if different than owner).

Step 2: Check the reasons for which you are objecting to the assessment

☐ Assessment ☐ lower ☐ higher than assessments of comparable property in this county.

Any additional information useful to the board of review in hearing your complaint:

☐ Property was exempt for the taxing year.

☐ Other (incorrect description, homestead, etc.)

Step 3: Write the properties market values.

As of valuation date __/__/____

Market value of your non-farm property _____

Your estimate of Market value for your non-farm property

Land/lot or farm homesite _____

Land/lot or farm homesite _____

Non-farm buildings & structures _____

Non-farm buildings & structures _____

Total _____

Total _____

Step 4: Sign below

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property can be determined.

Property owner's or authorized representative's _____

_____/_____/_____
signature Date

Board of Review notes:

Date Received _____

Mail to: Clark County Board of Review
501 Archer Ave.
Marshall IL 62441

Received By _____

Docket Number _____

Office Hours M-F 8am-4pm

Telephone: 217-826-5815

Email : clarkcounty012@clarkcounty.illinois.gov

Illinois Property Assessment Appeal Process Guide

General information

When going through the appeal process, you (property owner) are appealing the assessed value (assessment) of your property, **not the tax bill**. The tax bill amount is determined by various tax rates applied to the assessment (after review and equalization by the board of review) by taxing districts (schools, parks, libraries, etc.). **Tax rates are not an issue in the appeal process, only the assessment amount may be appealed.**

Property is assessed each assessment year by township/multitownship assessor or by CCAO if the county has no township form of government. By law (35 ILCS 200/9-145), assessments of property, other than farmland and coal, are required to be assessed at 33 1/3% of its fair cash (market) value. If the assessment is to increase, the CCAO must publish the change in a local newspaper. The change is subject to further equalization and revision by the board of review as well as state equalization by the Illinois Department of Revenue.

Your appeal must be filed with the board of review 30 days after the CCAO's publication of the changes. Appeals filed late will not be heard. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment. The board of review will mail you final notice of its decision. A list of the final assessment changes is available from your board of review.

How a tax bill is calculated

The county treasurer bills and collects property taxes for the year following the assessment year. Your tax bill is determined by taking the equalized assessed value (after board of review and state equalization) of your property and applying the aggregate tax rates from levies of all local taxing districts and units of local government. Your tax bill is calculated as follows:

Equalized assessed value — Homestead exemptions = Taxable value (assessment)

Taxable value X total tax rates of all taxing districts = Total tax bill

Note: You may qualify for a homestead exemption which will reduce your property's equalized assessed value.

Homestead exemptions are available for general homestead, homestead improvements, disabled persons, disabled veterans, and senior citizens. See "Contact Information" on front for assistance with homestead exemptions.

Informal appeal

Before you file a formal complaint (appeal), you should first contact your township or CCAO. An assessor with assessment books for a given year can correct any assessment. Bringing

attention to an erroneous assessment early may result in a correction without the formal appeal process.

Formal appeal

If, after talking to your township or CCAO, the matter is not resolved, proceed with a formal appeal to the board of review if any of the following claims can be supported:

- Assessor's estimate of fair market value is higher than actual fair market value. Supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.
- Assessed value is at a higher percentage of market value than the prevailing township or county median level as shown in an assessment/sales ratio study.
- Primary assessment is based on inaccurate information (incorrect measurement of a lot or building, etc.).
- Assessment is higher than similar neighboring properties.

Steps to appeal

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

- 1 Obtain property record card with assessed property valuation.
- 2 Discuss with assessor to determine how assessment was calculated.
- 3 Determine fair market value.
- 4 Determine prevailing assessment level in jurisdiction.
- 5 Determine the basis for formal complaint.
- 6 File Form PTAX-230 with board of review.
- 7 Present unfair assessment evidence to board of review.

Evidence needed

To support a claim of unfair assessment, you may want to include some evidence. Evidence may be obtained from the township or CCAO's office, from a professional appraiser, or through research. **These things are not required but are highly encouraged.**

- Appraisal of property (within the last 2 years)
- Recent sales of comparable properties (including photos, property record cards, and evidence of sale price)
- Photo of elements not on the property record card that detract from the property value and a dollar estimate of the negative effect on the market value.

Appeal to State Property Tax Appeal Board (PTAB) If you do not agree with the board's decision, you can appeal (in writing) to PTAB or file a tax objection complaint in circuit court. Visit the PTAB's web site at state.il.us/agency/ptab for appeal forms and information.