

# 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 wish to file a complaint with the board of review. You must file the original Form PTAX-230 at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of the form for information regarding assessment appeals. **NOTE: Attach all evidence that supports your complaint including photographs.**

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

1. \_\_\_\_\_  
Property owner's name  
\_\_\_\_\_  
Street Address  
\_\_\_\_\_  
City State Zip

Send notice to (if different than above)

2. \_\_\_\_\_  
Name  
\_\_\_\_\_  
Mailing address  
\_\_\_\_\_  
City State Zip

4. Property index number (PIN) from your property tax bill or obtain it from your CCAO.

a. PIN # \_\_\_\_\_

5.  I would like the Board of Review to make its decision based on the evidence provided.

I would like to present my case in person at a hearing. (You will be notified of date & time)

\_\_\_\_\_  
E-mail address

\_\_\_\_\_  
Phone number

3. Assessment year for this complaint: **2015**

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

6a  Property was assessed twice for **2015**.

6d  Improvement was not taxable on valuation date.

6b  Assessment is  lower  higher than assessments of comparable properties in this county.

6e  Other (incorrect description, etc.)  
\_\_\_\_\_  
\_\_\_\_\_

6c  Property was exempt on **Jan. 1, 2015**.

7. Any additional information useful to the board of review in hearing your complaint:  
\_\_\_\_\_  
\_\_\_\_\_

## Step 3: Write the property's assessed values as of valuation date 01/01/2015

8. Assessed values of your non-farm property:

a. Land/lot or farm homesite \_\_\_\_\_  
b. Non-farm buildings & structures \_\_\_\_\_  
c. Total \_\_\_\_\_

9. Your estimate as to the correct assessment values:

a. Land/lot or farm homesite \_\_\_\_\_  
b. Non-farm buildings & structures \_\_\_\_\_  
c. Total \_\_\_\_\_

## Step 4: Sign below

I certify that **ALL** Evidence is attached to this Complaint form and based on the evidence presented a fair and equitable assessment of the property can be determined.

\_\_\_\_\_  
Property owner or authorized agent's signature

\_\_\_\_\_  
Date

## Step 5: Mail your completed Form PTAX-230

Clinton County Board of Review  
850 Fairfax Street  
Carlyle, IL 62231

If you have questions:  
618-594-6610 Office hours 8:00 am to 4:30 pm  
Website: [clintonco.illinois.gov](http://clintonco.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 the 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/multi-township 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.

See "**Contact Information**" on front for help filing an appeal or to obtain board of review's hearing procedures.

## 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) 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, home improvements, disabled persons, disabled veterans, returning veterans and senior citizens. See "**Contact Information**" on front for assistance with homestead exemptions.

## Formal Appeal

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 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 several steps to take. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

- Obtain property record card with assessed property valuation.
- Determine fair market value.
- Determine prevailing level of assessment for jurisdiction.
- Determine the basis for your complaint.
- File Form PTAX-230 along with your all evidence with the board of review before the deadline.

## Evidence needed

- Refer to the evidence document needed as compiled by the Clinton County Board of Review. Submit photos and any pertinent documentation to substantiate your complaint.

## 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](http://state.il.us/agency/ptab) for appeal forms and information.