

FILING INSTRUCTIONS

A.) Read attached guidelines for detailed instructions.

B.) To prove value, you may:

- 1) submit an appraisal
- 2) submit equitable comparable properties
- 3) submit comparable sales properties
- 4) if new construction, submit proof of construction costs
- 5) if INCOME PROPERTY, submit Schedule E or Operating Expense Statement for the last three years.

C.) Read & complete PTAX Appeal Form

D.) If you feel the property is over assessed in relation to other assessments of similar properties in your neighborhood, complete the Equity Comparable portion on page 2.

E.) If you feel your property is over assessed in relation to sales of similar properties in your neighborhood, complete the Sales Comparable portion on page 2.

PTAX-227 Farm Property Assessment Appeal Form

You should complete this form if you object to the assessment for your non-farm property and wish to request a hearing before the Board of Review. You must file the original appeal form and two copies with the Board of Review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this appeal. See the back of this form for information regarding property assessment appeals.

NOTE: ATTACH ALL EVIDENCE, IN DUPLICATE, THAT SUPPORTS YOUR APPEAL

Step 1: Complete the following information:

1. _____
Property Owner's Name

Street Address

City State Zip

() _____

Phone

3. Property Index Number (PIN) _____

4. Write the street address of the property

Street Address

City State Zip

Send notice to (if different than above)

2. _____
Name

Street Address

City State Zip

() _____

Phone

5. Your Email _____

6. Write the amount you estimate to be the correct market value of this property as of January 1st. (Must be filled in)

\$ _____

7. Year for filing appeal _____

Step 2: Appeal Basis

This appeal is based on:

- 1. _____ The farmed portion was incorrectly assessed as non-farm property.
- 2. _____ Incorrectly assigned productivity indexes (PIs).
- 3. _____ Incorrect assessment for farm buildings.
- 4. _____ Omitted or incorrect debasement adjustment, such as flooding, slope erosion, etc..

Write any additional information that may be helpful to the Board of Review in hearing this appeal.

Step 3: If appeal includes residence, a Non-farm Assessment Appeal Form (PTAX-230) must be completed & filed separately.

Step 4: Confirmation

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

Property owner's or authorized attorney's signature

Date

Assessment Office Representative signature

Date

If you have any questions, please call: (309) 477-2277

Mail your completed Form PTAX-227 and attachments to:
Tazewell County Board of Review
11 S. 4th Street, Room 410
Pekin, IL 61554

Tazewell County Board of Review Guidelines

Rule 1 – Appeals

The Township Assessor determines the assessed value of your property. Should you wish to appeal your assessment, you should do the following:

- Submit 3 copies of current PTAX-230 Non-Farm Property Assessment Appeal Form or PTAX-227 Farm Property Assessment Appeal Form. All appeals shall be filed with the Board of Review no later than 30 calendar days after township publication. Appeals sent by mail must be postmarked on or before the Board of Review filing deadline date.
- Appeal forms are available at the Board of Review Office and online at www.tazewellassessments.com. Appeal forms and/or evidence will not be accepted by facsimile or email.
- The Board of Review office is located in Room 410 of the McKenzie Building, 11 S. 4th Street, Pekin, IL 61554. Office hours are Monday-Friday from 8:00 a.m. until 4:30 p.m.; we are closed on County Holidays.

Rule 2 – Basis Of Appeal

The State of Illinois property tax law requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that similar property be assessed in a like manner (equity).

A formal appeal may be filed when it appears that:

- The assessor's market value is higher than actual market value.
- The assessment is higher than those of similar neighboring properties.
- The assessment is based on inaccurate information..

Appeal Basis (Non-Farm Property Assessment)

1. **Equity:** The assessment of the subject property is higher than the assessment of comparable properties within your neighborhood. When unequal treatment in the assessment process is the basis of an appeal, inequity must be proved by clear and convincing evidence. Comparable properties submitted as evidence for equity appeals should argue that the value per square foot of the subject is higher than that of comparables. Comparables should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, tri-level, etc.), construction (e.g., brick, frame, with or without a basement, attached or detached garage, etc.), age, size (e.g., square footage of above ground living area), quality and condition of the subject.
2. **Market Value:** The assessment is greater than 1/3 of Fair Market Value. Supporting evidence for market value should be:
 - appraisal performed by state certified appraiser for tax appeal purposes. Other appraisals for estate valuation, refinancing, purchase, etc. will be considered, but could be given less weight. Appraisals performed within the last six months are preferred.
 - if the income approach is used to establish market value, 3 years of Schedule E
 - 3 recent sales of comparable properties within last 12 months. Comparable sales should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, tri-level, etc.), construction (e.g., brick, frame, with or without a basement, attached or detached garage, etc.), age, size (e.g., square footage of above ground living area), quality and condition of the subject.
3. **Recent Sale:** The assessment is greater than 1/3 of the Recent Sales Price. The Board requires the following information if the recent sale of property is the basis of the appeal to establish market value:
 - a. Documents that disclose the purchase price of the property and the date of purchase including a copy of the Settlement Statement and signed PTAX-203 Real Estate Transfer Declaration.
 - b. Both the seller's and buyer's identity must be revealed and the sale must be an arm's length transaction and not between related parties.
 - c. Evidence that the property was offered publicly for sale.
 - d. Any personal property included in the sale must be fully documented, indicating its fair cash value.
 - e. If the improvement is new construction, include a sworn contractor's affidavit of costs along with a settlement statement.
4. **Physical Discrepancies:** Physical discrepancies include, but are not limited to, size of the site, size of the improvements, physical features and location attributes. Appeals based on the application of incorrect subject-property data by a township assessor must include the subject Property Record Card, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph or construction documents. The Board and/or Township assessor may require an inspection of the property to verify any discrepancies. Verification of discrepancy may or may not result in a change in the assessed value.

Appeal Basis (Farm Property Assessment)

1. **The farmed portion was incorrectly assessed as non-farm property:** If you are appealing the size of the farmed portion, submit the following evidence:
 - a. Photographs (an aerial photo is preferred) of the subject area.
 - b. A soil survey map of the subject identifying the distribution and types of soils.
 - c. A soil map indicating the soil classification.
2. **Incorrectly assigned productivity indexes (PIs):** If you are appealing the currently assigned productivity indexes, submit the following evidence:
 - a. A soil survey map of the subject identifying the distribution and types of the soils.
 - b. A soil survey map indicating the use classification, productivity index (PI) and number of acres for each soil type.
3. **Incorrect assessment for farm buildings:** If you are appealing an incorrect assessment for farm buildings, submit the following evidence:
 - a. Photographs of the subject building.
 - b. Plans, diagrams or other supporting evidence of an incorrect measurement or age of the subject building.
 - c. Documentation indicating an incorrect assessment due to use of the building (i.e. the building is in use for animal husbandry versus another use).
4. **Omitted or incorrect debasement adjustment, such as flooding, slope erosion, etc.:** If you are appealing an assessment because of incorrect debasement adjustment, flooding or slope erosion, submit the following evidence:
 - a. An aerial map identifying the affected acreage.
 - b. A soil survey map indicating the affected acreage and productivity index of the soils affected by the conditions.
 - c. A 3-year history of yield losses due to the conditions.
 - d. Any HEL, CRP or other documentation supporting the current land use.

Rule 3 – Procedures For Filing An Appeal

1. A separate appeal form must be filed for each property identification number.
2. All appeals must be signed by either the property owner, corporate official, the owner's attorney or the property owner's general, Power of Attorney. **Unsigned appeals will not be accepted.**

Rule 4 – Supporting Evidence

All supporting **MUST** be submitted in duplicate at the time the appeal is filed. The Board of Review may grant a minimal extension for filing evidence for good cause. All requests for time extension must be submitted in writing.

Evidence submitted at the hearing may be accepted by the Board of Review; however, it may be given less weight than if submitted with the appeal. The Board of Review will determine each case on its own merit.

Examples of evidence include, but are not limited to:

- *Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration.*
- *Comparable Sales.*
- *Comparable Assessments in the same neighborhood.*
- *Photographs* showing the style, condition or any other factors.
- *Appraisals performed* by a state certified appraiser for tax appeal purposes. Other appraisals for estate valuation, refinancing, purchase, etc. will be considered, but could be given less weight. Appraisals performed within the last six months are preferred.

Rule 5 – Procedure Of The Board Of Review

1. The Board of Review will render a tentative decision that will be mailed to you along with a scheduled hearing date. If you are satisfied with the decision, you do not need to attend the hearing. If the decision is unsatisfactory, you should appear for the hearing or the decision may become final.
2. The Board of Review may require entry to the property in order to provide a fair review of the assessment.

Rule 6 – Hearings By The Board Of Review

All hearings are, by law, open to the public and may be audio taped by the Board of Review; however, the tapes are for deliberation purposes only and are not available to the public. If a transcript of a hearing is desired, a court reporter will have to be obtained at your expense. A certified copy of the transcript must be provided to the Board of Review within 15 working days at your expense. The Board will, at minimum, record written minutes of hearings.

The following rules apply to hearings:

Hearings are held in Room 410 of the McKenzie Building, 11 South 4th Street. Pekin, Illinois.

1. Residential hearings are scheduled for 15 minutes.
2. Commercial hearings are scheduled for 30 minutes.
3. You may represent yourself or have an attorney represent you.
4. The Township Assessor or their representative may present evidence concerning the property and its assessment.
5. If you are requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this reduction will be notified and may appear at the hearing.
6. Additional time may be set aside for more complex properties.

Rule 7 – Findings And Appeals Of The Findings Of The Board Of Review

1. The Board's final decision will be mailed to you after the completion of all the hearings.
2. Should you not agree with the final decision; you may file a written petition for review with the State Property Tax Appeal Board within 30 days from the date on the final decision notice.
3. Forms for appeal are available from Tazewell Assessor's office or online at www.plab.illinois.gov/getStarted.html.

These guidelines are published pursuant to 35 ILCS 200/9-5.

They may be amended at any time without prior notice at the discretion of the Board of Review.

Approved and dated July 1, 2015.