

FILING INSTRUCTIONS

- A.) Read & complete PTAX-230 Form

- B.) Read attached guidelines for detailed instructions.

- C.) 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.

- 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-230 Non-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.

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)

Street Address

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. **(Must be filled in)**

\$ _____

7. Year for filing appeal _____

Step 2: Appeal Basis (refer to Guideline Rule 2 for definition and required evidence) - mark property classification.

Property Classification: Residential Commercial

This appeal is based on:

- 1. **Equity:** The assessment is higher than the assessment of comparable properties. *(Must complete the Equity Comparable portion on page 2. Appeals based on equity must demonstrate clear and convincing evidence supported by current year values)*
- 2. **Market:** The assessment is greater than 1/3 of Fair Market Value. *(Must submit either 2 copies of the entire appraisal or complete the Sales Comparable portion on page 2.)*
- 3. **Recent Sale:** The assessment is greater than 1/3 of the Recent Sale Price. ***(Attach 2 copies of settlement statement and 2 copies of signed PTAX-203 Real Estate Transfer Declaration.)***
- 4. **Physical Discrepancies:** The description of the property on the Property Record Card is not correct.

Step 3: 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-230 and attachments to:
Tazewell County Board of Review
11 S. 4th Street, Room 410
Pekin, IL 61554

TAZEWELL COUNTY BOARD OF REVIEW

Guidelines Governing the Appeal Process of Tazewell County Board of Review

For Assessment Year 2016

The Illinois Statue creating the Board of Review requires the Board to publish rules governing the day-to-day activities of such Board while in session, and to inform those citizens who have business with the Board of Review of their responsibilities and obligations. The following procedures are in effect as of the approved date of these documents.

The Board of Review receives and hears appeals by property owners concerning the valuation of property, which has been established by the Township Assessor or Supervisor of Assessments. The Board deals only with assessed valuations before equalization and not with the tax rate or the amount of a tax bill. The State multiplier, which is set by the Illinois Department of Revenue, may ultimately affect the amount of property taxes owed. The amount of a tax bill is determined by the total amount levied by the local school districts and other taxing districts in which your property is located.

The following procedures are published for the information and guidance of persons doing business with the Board of Review. Compliance with these rules will facilitate the orderly dispatch of business before the Board as pursuant to 35 ILCS 200/9-5.

RULE 1 – APPEALS

It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of an appeal with the Board of Review. Many times the reason for the assessment can be made clear, and the need for the filing of an appeal eliminated. If, after talking with the Township Assessor, the taxpayer still wishes to pursue a formal appeal, they should familiarize themselves with the guidelines governing hearings before the Tazewell County Board of Review.

Appellants, filing for a hearing, shall submit all three (3) copies of current PTAX-230 Non-Farm Property Assessment Appeal Form or PTAX-227 Farm Property Assessment Appeal Form and all attachments provided by the Board of Review. All evidence submitted with the appeal should also be filed in duplicate (except photographs). The Board of Review shall file all appeals by township, giving each petition a docket number, and shall record the number and type of appeal. All appeals shall be filed with the Board of Review no later than thirty (30) calendar days after township publication. Appeals sent by mail must be postmarked on or before the Board of Review filing deadline date.

The Board of Review office will **not** send forms out via Overnight Express, facsimile machine or any other method. Appeal forms are available at the Board of Review Office, on line at www.tazewellassessments.com or will be mailed to appellant upon receipt of a self-addressed 8½" X 11" envelope with proper postage amount. Appeal forms and/or evidence **will not** be accepted by facsimile or email.

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 like property be assessed in a like manner (equity).

All farmland assessments are based on total agriculture use value rather than fair market value as determined by the Farmland Assessment Technical Advisory Board to the Illinois Department of Revenue and reviewed by the State Farmland Assessment Review Committee.

The Tazewell County Board of Review will process appeals of assessed values on farm residences, farm home site and farm buildings. The Tazewell County Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment law passed in 1981.

A formal appeal may be filed when it appears that:

1. The assessor's market value is higher than actual market value.
2. The assessment is higher than those of similar neighboring properties.
3. The assessment is based on inaccurate information.
4. The assessed value is at a higher percentage of market value for the property than the prevailing township or county median levels, as shown in an assessment/sales ratio study.

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. It is preferable to select the best three (3) 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. In the event that supplemental documentation, such as a professional appraisal is presented, two (2) copies for residential property and three (3) copies for commercial property must be received by the Board within ten (10) days of the filing deadline. Appraisals obtained for the purpose of an appeal must state the subject's value as of January 1, 2014. If recent usable sales of comparable properties are submitted as evidence for a market value appeal, it is preferable to select the best three (3) comparables. The Board considers sales that occurred within twelve months of the assessment date as possible evidence of market value. 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. If using the income approach, appellant must submit 3 years of Schedule E and or Certified Operating Statements.
3. **Recent Sale:** The assessment is greater than 1/3 of the Recent Sales Price. A recent sales price can also be referred to as Fair Cash Value. Fair cash value is defined as "the amount from 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". When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence. The Board requires the following information if the recent sale of property is the basis of the appeal:
 - 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, as well as any other relationship between them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidary companies or by virtue of ownership of non-publicly held stock and whether the transaction was arm's length.
 - c. Evidence that the property was offered publicly for sale.
 - d. Any personal property included in the sale must be fully documented, including its fair cash value.
 - e. A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a Settlement Statement.
4. **Physical Discrepancies:** Physical discrepancies include, but 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 an incorrect debasement adjustment, flooding or slope erosion, submit the following evidence:

4. continued

- 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 – TIME FOR FILING APPEAL

The owner for each parcel of property must file a separate appeal for each property identification number for which a tax bill is generated. When an appellant states that his/her appeal is only on the land or building(s), be advised the Board of Review holds jurisdiction over the total assessment, not just that part being objected to.

All appeals must be filed with the Board of Review on or before 30 days after publication of said township assessment roll in the local newspaper or August 10th, whichever is later.

1. Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
2. Metered mail must also bear the official US Postal Service date stamp if it arrives after the final filing date.
3. Faxed appeals will not be accepted.
4. All other mailings and hand deliveries are considered filed on the date received in Room 410 of the McKenzie Building, 11 S. 4th Street, Pekin, IL 61554 (Board of Review office).
5. Board of Review office hours are: Monday through Friday - 8:00 a.m. until 4:30 p.m.; We are closed on Saturday, Sunday and County Holidays.
6. It is the responsibility of the taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postmark.

RULE 4 – PROCEDURES FOR FILING AN APPEAL

1. All appeals relating to real estate assessment **must** be filed on the form provided by the Board of Review. A separate appeal form must be filed for each property identification number.
2. If an appeal deals with the land and the building improvement(s) on one PIN as separate issues, they are still to be filed on one appeal form. Even if a taxpayer states that the appeal is only on either the land or the building improvement(s), the Board of Review will review the entire parcel, not just the objected part.
3. If an appeal deals with a farm site and/or the residence on the farm site on one PIN, then an appeal form must be filed for each and submitted together. Even if a taxpayer states that the appeal is only on either the farm site or the residence, the Board of Review will review the entire parcel, not just the objected part.
4. Appeals filed by two separate persons on one property will **not** be heard separately.
5. If the taxpayer requests a reduction in assessed valuations of \$100,000 or more, it is required that the Board of Review office notify each taxing body affected by the appeal. It is, therefore, **required that taxpayers supply their estimate of correct market value** in Step 1, number 6 on the Appeal Form. **Appeal forms without an estimate of correct market value will not be accepted.**
6. All appeals must be signed by either the property owner (corporate official in the case of corporations), the owner's attorney or the property owner's **general, not specific**, Power of Attorney provided recorded proof is attached to the appeal. **Appeals not signed by property owner, their attorney or Power of Attorney will not be accepted.**
7. Any taxing body wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within ten (10) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located. In instances where a taxing district has filed as an Intervener concerning a matter before the Board, in accordance with statute, such district has no more than fourteen (14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.

RULE 5 – SUPPORTING EVIDENCE

All supporting evidence or additional information to be considered by the Board of Review **MUST** be submitted in duplicate at the time the appeal is filed (except photographs). 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.

In the event the contesting party is unable to submit written documentary evidence with the appeal form, a letter requesting an extension of time must be submitted with the appeal form.

Evidence submitted at the hearing by any party (appellant, assessor or intervener) may be accepted by the Board of Review; however, it may be given less weight than evidence submitted in accordance with the Board rules. 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.** These documents are the most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sale price must be stated. All transactions must be an arms-length sale to be considered "Market Value".
- **Comparable Sales.** If there are sales of similar properties in the same neighborhood, evidence of these sale prices should be submitted on page 2. Similar means, for example, square footage is approximately the same; a ranch is compared to a ranch; a two-story to a two-story, a bi-level to a bi-level, etc. All square footage is determined by outside measurement.
- **Comparable Assessment.** If there are similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers on page 2. These comparisons should be included in the original appeal as evidence of the lack of equitable treatment. They should be similar in type, size, age, construction, location and market value as of January 1 of the assessment year.
- **Photographs.** These can be helpful in showing the style, condition and any special factors of the property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison.
- **Appraisals or Legal Brief.** A current appraisal by a state certified appraiser can be most helpful. It must conform to all Uniform Standards of Professional Appraisal Practice (USPAP) to be considered. Appraisals should reflect an effective value of January 1st of the current assessment year. An older appraisal may be accepted as evidence, but may be subject to time adjustments. You are encouraged to have the appraiser attend your hearing should the Board of Review have questions concerning the appraisal.
- **Written Documentation** explaining the reason(s) for the appeal and all evidence to support the written appeal documentation.

RULE 6 – PROCEDURE OF THE BOARD OF REVIEW

1. The Board will assign a docket number upon receipt of a properly completed appeal form filed in a timely manner.
2. The Board of Review will review all appeals and may elect to render a tentative decision. Such decision will be mailed to the taxpayer. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer or his attorney must appear for the hearing. If the taxpayer fails to appear for the scheduled hearing, the tentative decision may become final.
3. The taxpayers will be notified by mail of the date and time of their scheduled hearing. A hearing may be scheduled for each appeal received.
4. If the taxpayer or their attorney cannot appear at the scheduled hearing, the Board of Review Clerk must be notified **at least 24 hours before the scheduled hearing** to determine if it is possible to reschedule the hearing. The Board must complete all hearings in a timely fashion; therefore, the Clerk may refuse your request to reschedule. Continuances will only be granted according to the operating needs of the Board of Review.
5. Failure to submit evidence or attend the scheduled hearing may result in dismissal of the appeal.
6. The Board of Review **may require entry** to the property in order to provide a fair review of the assessment.
7. The Board of Review requires all taxpayers or their licensed attorney to be present at the hearing when they request a reduction in assessed valuation of \$100,000 or more.

RULE 7 – 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 the expense of either the appellant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board of Review within fifteen (15) working days. The cost of the transcript will be borne by the appellant. The Board will, at minimum, record written minutes of hearings.

The following rules apply to hearings conducted by the Board of Review:

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

1. Residential hearings are scheduled for 15 minutes and Commercial hearings are scheduled for 30 minutes. The taxpayer is encouraged to be prompt for the schedule hearing. The Board makes every attempt to run on schedule.
2. Taxpayers may represent themselves or may be represented by an attorney, as described in Rule 11.
3. The taxpayer or attorney will present the appellant objections to the assessment.
4. The Board of Review will direct questions to the taxpayer and/or the attorney or the appellant's witnesses.
5. The Township Assessor or a representative from that office may present evidence concerning the property and its assessment.
6. Whenever the taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request and/or their attorneys will be notified and may appear at the hearing. Additional time may be set aside for more complex properties.
7. The Tazewell County Board of Review should not be bypassed by a taxpayer or attorney who either sends a letter, fax or telephones within 24 hours of the hearing indicating that their evidence is not ready or causes the Board to make a decision without all the evidence. This should not be an excuse for an appeal to be filed with the Illinois Property Tax Appeal Board.
8. The Board of Review takes its responsibilities very seriously and takes great pride in trying to resolve taxpayers' appeals, thus negating the need for an Illinois Property Tax Appeal Board hearing. Therefore, the Board of Review requires ALL available evidence be submitted with the formal appeal unless an extension is being requested, so the board can review the appeal prior to the BOR hearing.

RULE 8 – FINDINGS OF THE BOARD OF REVIEW

1. When an appeal is filed, the Board of Review has the authority to adjust any part of the assessment on the property or make no adjustment in the assessment.
2. The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been presented at the hearing. This decision may or may not be determined and announced at the time of the hearing.
3. The Board's final decision will be mailed to the taxpayer in a "Board of Review Final Notice of Action". Taxpayers will be responsible for providing the decision to their attorney, if applicable.
4. All decisions will be mailed after all appeal hearings from all townships have been conducted.

RULE 9 – APPEAL OF THE FINDINGS OF THE BOARD OF REVIEW

1. The taxpayer and/or attorney may appeal the decision of the Board of Review by filing a written petition for review with the State Property Tax Appeal Board within 30 days from the date on the final decision notice, providing it meets PTAB guidelines.
2. Forms for appeal are available from the office of the Tazewell County Board of Review or through the internet at www.state.il.us/agency/ptab/forms/default.htm.
3. Tazewell County PTAB hearings are normally held at the McKenzie Building, and are presided over by a hearing officer representing the State Property Tax Appeal Board.

RULE 10 – ISSUANCE OF ASSESSMENT CHANGES BY THE BOARD OF REVIEW

Any member of the Board of Review may institute the proceedings designed to correct an omission of assessment or cases of error in assessment. A notice shall be sent to the person or corporation concerned directing them to appear within a maximum of 30 days and show causes, if any, why the assessment should not be adjusted. If the owner or attorney has no objection to the tentative Board of Review value, a decision will be made based upon the information available and no hearings will be held.

RULE 11 - REPRESENTATION

1. A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Board of Review. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. (a) A party may be represented at the hearing by any person who is admitted to practice as an attorney in this state, except as provided in subsection (b). Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this state may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board at hearings. (b) Corporations may be represented at a Board of Review proceeding by any authorized officer, employee or attorney.
2. As provided in subsection (1), in the case of legal representation, only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Board of Review hearing
3. A general real estate Power of Attorney will be allowed to represent the appellant at the hearing provided recorded proof is submitted with the appeal.

RULE 12 - EQUALIZATION

The Board of Review shall act as an equalizing authority by applying multipliers which adjust assessments on non-farm properties within each township to attain uniformity in assessments.

THESE RULES AS SET FORTH MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW.

Approved and dated this 5th day of June, 2016.