

## **HOW TO APPEAL YOUR ASSESSMENT**

### **What is an Assessment Appeal?**

If you believe your property is not assessed correctly or your assessment is not equitable (fair) in relationship to other properties, you should file an appeal with the Board of Review.

### **How do I Appeal my Assessment?**

The assessment appeal must be made in writing on forms provided by the Board of Review. These forms are available from the Supervisor of Assessment's office. The appeal form is due in the assessment office 30 days from the date assessments are published.

### **What Are the Reasons for an Appeal?**

An assessment appeal is not a complaint about higher taxes. An assessment appeal is an attempt to prove that your property's estimated fair market value is either inaccurate or unfair. The fair market value of your property is the price you would be willing to accept if a buyer offered to purchase your property. You should appeal your assessment if the estimated fair market value is higher than the price you would want for your property. You have a reasonable complaint if you can support any of the following claims:

1. The estimated fair market value is higher than the actual market value; you recently purchased your property for less than the fair market value.
2. A recent appraisal shows the market value of your property is less than the estimated fair market value. The appraisal will be considered in determining the market value of your property, however, an appraisal is just the appraiser's opinion of the value.
3. The assessed value of the property is wrong due to incorrect information on the property record card.
4. The assessment of your property is inequitable because it is higher than the assessments of similar properties.
5. Condition of property.

### **What Evidence Do I Need?**

To support your claim that your assessment is unfair, you must provide evidence in writing to the Board of Review. The evidence may include, but is not limited to the following:

1. Proof of sale price of recent sale.
2. A recent professional appraisal.
3. A list of recent sales of comparable properties.

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4. A list of comparable properties.
5. Recent photos showing condition of property.

### **What Assistance Can I Get to File My Appeal?**

At this time the assessors and Supervisor of Assessments (S of A) have completed their work and turned the assessment books over to the Board of Review. They can explain your assessment, but they cannot change it. To get your assessment changed, you must appeal in writing to the Board of Review. The assessment office staff can provide you some assistance in filing your appeal. The S of A Office has sales information in the form of sales sheets and a book with copies of property record cards. They can provide a copy of your property record card and can also make copies of property record cards of your comparables. The office staff cannot locate comparables for you. You must provide them the 12-digit property number or an address of the properties you would like copied. A copy of your property card and four comparables will be provided free of charge. Additional copies are \$ .25 a side for each copy.

### **How Will I Know What the Board of Review Decides?**

The Board of Review will consider all evidence you provide them and will view your property and all comparable properties you list on your appeal form. You will then receive a notice in the mail as to their decision. If you agree with their decision, you need not do anything more. If you disagree, you will be given an opportunity to have a hearing before the Board and present your appeal in person. You will again be notified as to their decision and it will be published in the newspaper.

### **What If I Still Disagree with My Assessment?**

If you still disagree with your assessment, you will have 30 days from the time of the Board of Review publication to appeal to the State of Illinois Property Tax Appeal Board (PTAB), if you so desire. Forms will be available in the Supervisor of Assessments office following your hearing with the Board of Review. If you fail to appeal to the Board of Review or fail to file your appeal with PTAB within 30 days, PTAB by law cannot accept your appeal.