



ASSESSMENT COMPLAINT
Evidence Required
Evidence Requirements on Back

VERMILION COUNTY, IL
BOARD OF REVIEW
201 N Vermilion
Danville, IL 61832

TRACT NO
COMPLAINT NO
YEAR

Name of Owner Date

Owner's Mailing Address City

Location of Property and Directions

Legal Description and Index Number

Write the property's assessed values

As of valuation date: / /

Assessed values of your non-farm property:

Your estimate as to the correct assessment values:

Land/lot or farm homesite
Non-farm buildings & structures
Total

Land/lot or farm homesite
Non-farm buildings & structures
Total

Facts and reasons for complaint:

Descriptions:

Residence Total Rooms Heat Garages (# of cars)
Age Baths Air Conditioning Window / Central Porches / Patios
Style Bedrooms Basement Condition
Construction Square Feet Fire Place Miscellaneous
Commercial or Industrial: Yes No Appraisal Attached: Yes No

OATH

I do solemnly swear that this complaint contains complete facts and is true and correct.

Owner or Attorney Phone

Address City

Please e-mail the Board of Review decision to:

BOARD OF REVIEW USE ONLY

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/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 within 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.

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 assessed value,
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.

1. Obtain property record card with assessed property valuation from Township Assessor.
2. Discuss with assessor to determine how assessment was calculated.
3. Determine fair market value.
4. Determine the basis for formal complaint.
5. File Assessment Complaint with board of review.
6. Present unfair assessment evidence to board of review.

Evidence Requirements

To support a claim of unfair assessment, you will need substantial evidence. Evidence may be obtained from the township or CCAO's office, from a professional appraiser, or through research. Pertinent evidence for non-farm property should include some or all of the following:

- Copy of property record card for and photo of property
- Copies of property records cards for and recent photo of similar neighboring properties
- Copy of Complaint Form, Real Estate Transfer Declaration, a deed, or a contract for purchase
- Appraisal of property
- 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 www.ptab.illinois.gov for appeal forms and information.

Comparable Sales/Assessment Grid Analysis

As an alternative, an appraisal establishing the fair market value of the subject property under appeal as of the assessment date may be submitted.

Comparable Sales: Provide at least three recent sales of property comparable to the subject property. Complete the entire grid analysis (except assessment data). Include dates of sale and prices paid. Submit a property record card and/or listing sheet of each sale. (Note: Comparable sales should be similar to the subject property in location, size, design, age, and amenities.)

Assessment Equity: Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. Complete the entire grid analysis (except sale data). Submit a property record card for each property. (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.)

In addition to the above instructions, print additional blank copies of the next page and renumber columns if submitting more than nine comparable properties. All comparables should be similar to the subject in location, size, design, age, and amenities. Photographs should be submitted if they aid in explaining the appeal.

	Subject (your house)	Comp #1	Comp #2	Comp #3	Comp #4
Property Index Number (P.I.N.)					
Address					
Neighborhood Code					
Proximity to subject					
Total Land Sq. Ft.					
Design/Number of stories					
Class					
Exterior Construction					
Number of Dwelling Units in Building					
Age of property					
Number of bathrooms					
Living area (square feet)					
Basement area-- Sq. Ft. (full/part)					
Finished basement area -- Sq. Ft.					
Air conditioning (Yes or No)					
Number of Fireplaces					
Garage or car port (square feet)					
Other structures or improvements					
Date of sale					
Sale price					
Sale price per square foot (Sale price / bldg. size)					
Land assessment					
Improvement assessment					
Total assessment					
Improvement assessment per sq. ft. (Impr. Assmt. / Living Area (Sq. Ft.))					