

RESIDENTIAL APPEAL

State of Illinois – Property Tax Appeal Board (PTAB)

Assessment Year 2023 (Complete)

See page 5 for instructions; also, information on how to complete this form can be found at www.ptab.illinois.gov

Section I

HEARING OPTIONS -- If neither box is checked, your appeal may be decided based on the evidence submitted. PLEASE CHECK ONE:	
<input type="checkbox"/>	I would like the PTAB to determine the correct assessment based on the evidence submitted. (This may expedite resolution of the appeal.)
<input type="checkbox"/>	I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)

Section II

Appellant (Taxpayer or Owner) Information

Last Name _____
 First Name _____
 Address Line 1 _____
 Address Line 2 _____
 City _____
 State _____ ZIP _____
 Telephone _____
 Email Address _____

Attorney for Appellant

Last Name _____
 First Name _____
 Firm Name _____
 Address Line 1 _____
 Address Line 2 _____
 City _____
 State _____ ZIP _____
 Telephone _____
 Email Address _____

1a Petition is hereby made to appeal for property located in _____ County from:

a) The final, written decision of the County Board of Review dated _____ or transmittal date of _____ (Cook County only).

OR

b) The favorable decision of the Property Tax Appeal Board (PTAB) dated _____.

Rollover Direct Appeal

1b Is this an owner-occupied residence? Yes No

2a Parcel Number _____ Township _____
Address of property _____

2b If appellant is other than an owner, give name and address of owner. Name _____
Address Line 1 _____ Address Line 2 _____
City _____ State _____ ZIP _____

2c Assessment(s) of the property for the assessment year by parcel number: Multi-Parcel Appeal
(Use the "Addendum to Petition" form for multiple parcels found at www.ptab.illinois.gov along with special instructions if 50 parcels or more.)

1. Board of Review or Assessor Assessment: Land _____ Impr./Building _____ Total _____

2. Appellant Assessment Request: Land _____ Impr./Building _____ Total _____

ALWAYS complete lines 1 and 2 above for the assessment year being appealed. Line #1 information is available from the Supervisor of Assessments/County Assessor or the Board of Review offices, or may be on the Notice itself.

2d This appeal is based on the following evidence (you must check all applicable boxes):

- | | |
|---|---|
| <input type="checkbox"/> Recent sale – complete Section IV | <input type="checkbox"/> Assessment equity – complete Section V |
| <input type="checkbox"/> Comparable sales – complete Section V | <input type="checkbox"/> Recent construction – complete Section VI |
| <input type="checkbox"/> Contention of law – submit legal brief | <input type="checkbox"/> Recent appraisal (enclose complete copy(s) of the appraisal) |

Evidence:

- I certify this completed form along with enclosed evidence completes my appeal filing **OR**
- I hereby request an extension of time to submit my evidence. Days requested: _____

2e Date _____ Signature _____

Attorney or Appellant only

NOTE: IF AN APPRAISAL IS SUBMITTED SECTION III DOES NOT NEED COMPLETED.

Section III – Description of Property

Lot size (sq. ft. or acres) _____ Lot dimensions _____ Street frontage in feet _____

Age of house/Yr. constructed _____ House square footage _____
(Square feet of living area)

Outside dimensions of house _____

Construction frame brick masonry other _____

Design/No. Stories single two one and one-half other _____

Foundation slab crawl-space full basement partial basement finished unfinished

Garage none attached detached one-car two-car three-car Size _____ sq. ft.

No. of Bathrooms _____ No. of Fireplaces _____ Central air Yes No

Other improvements/structures _____

What was the date and price of the most recent sale of the property? Date: _____ Price: _____

Section IV – Recent Sale Data

The following information regarding the sale of the subject property is furnished to the Property Tax Appeal Board to render a decision based on the sale evidence provided by the appellant. When the appellant supplies evidence of a recent sale of a residence and the Board of Review has not refuted the arm's length nature of the transaction, the Property Tax Appeal Board generally finds that the sale price of a recent arm's length sale of the subject property is the best evidence of value.

SUBMIT DOCUMENTATION of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement.

Answer all questions.

Full consideration (sale price) \$ _____ Date of sale _____

Name of seller: _____

Is the sale of this residence a transfer between family members or related corporations? Yes No

Sold by: Owner Realtor Auction Other _____

Name of firm: _____ Agent: _____

Was the property advertised for sale? Yes No How long a period? _____

If so, in what manner? local paper multiple listing other _____

Was this property sold due to a foreclosure action? Yes No

Was this property sold using a contract for deed? Yes No If yes, specify the date the contract was entered: _____

If renovated, amount spent before occupying \$ _____ Date occupied: _____

Section V – 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. (Note: If a hearing is held in the case, the PTAB will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)

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.))					

Section V – Comparable Sales/Assessment Grid Analysis Additional Page

	Comp #5	Comp #6	Comp #7	Comp #8	Comp #9
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.))					

Section VI – Recent Construction Information on Your Residence

Submit evidence of recent construction of the subject property including the price paid for the land and construction of the building including all labor. Note: If the appellant provided any labor or acted as general contractor, evidence of the value of this service must be included with the evidence of the other construction costs.

The residence was constructed, or remodeled, an addition added, or other building erected on _____.

Date Land Purchased _____

Total cost of the Land \$ _____ Building(s) \$ _____

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping of homesite, and/or building permits? Yes No

You must supply a Contractor's Affidavit or a written summary of the total cost to the Property Tax Appeal Board.

Date the occupancy permit was issued. (Submit copy(s) as directed.): _____

Date the building was inhabitable and fit for occupancy or intended use: _____

Date the remodeling was completed: _____

Date the addition or other building(s) was completed: _____

Did owner or member of owner's family act as the general contractor? Yes No

If yes, what was the estimated value of the service? \$ _____

Was any non-compensated labor performed? Yes No

If yes, please describe and provide estimated value of labor _____

Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board.

Section VII – Recent Photograph(s) of Subject Property and Comparable Properties

If it aids in explaining the appeal, you may attach photographs of the subject property and comparable properties.

File completed appeal form with documentation postmarked within 30 days of the date of the final board of review decision OR within 30 days of the date of the favorable PTAB decision.

Assessment Year appeals BEFORE 2016: submit **3 copies** of completed form; **2 copies** of board of review final decision OR **2 copies** of a favorable prior PTAB decision; and **2 copies** of all evidence. *For assessment changes of \$100,000 or more, submit all evidence in triplicate.*

Assessment Year appeals for 2016 and AFTER: submit **1 copy EACH** of completed form; board of review final decision OR a favorable prior PTAB decision; and all evidence. *If the total documentation is 500 pages or more, you must submit three collated sets of the documents.*

Mail or hand deliver completed appeal to:
Property Tax Appeal Board
Room 402 Stratton Office Building
401 South Spring Street
Springfield, IL 62706-4001
(T) 217.782.6076
(TTY) 800.526.0844

ONLY for hand-delivery of completed appeal:
Property Tax Appeal Board
Suburban North Regional Office Facility
9511 West Harrison Street, Suite LL-54
Des Plaines, IL 60016-1563
(T) 847.294.4121

YOUR RESIDENTIAL PROPERTY TAX APPEAL FORM, BY THE NUMBERS

Assessment Year 20

Complete this line. This is the year of the assessment you are appealing. A separate petition and accompanying documentation is necessary for each year being appealed.

Section I: On the record OR Informal hearing

A decision can be rendered based on the written evidence submitted by you and the board of review without a hearing; this may result in issuance of a decision in a shorter period of time than a hearing of an appeal.

OR, A decision is based upon both the written evidence submitted by you and the board of review along with testimony presented at an informal hearing which may require a longer period of time before a decision can be rendered. Also, if you filed an appraisal expect to bring the appraiser to a hearing so the PTAB will be able to judge the weight and credibility of the appraisal.

Section II: Appellant/address/e-mail

Appellant = Owner or taxpayer of the property who initiates the appeal. Provide your name, address, telephone and e-mail address. All correspondence will be sent to this address, unless you notify the PTAB of a change of address. Identify an attorney **ONLY** if the attorney will be handling your appeal (i.e., the attorney has been hired for this appeal). All contact will then only be made with the attorney.

1a Petition is hereby made to appeal from:

Enter the name of the county where the property is located *and*

a) The date of final notice of your assessment which you are appealing *or* in Cook County only, the applicable transmittal date from which you are appealing; **OR**

b) If filing within 30 days of PTAB's decision lowering the assessment of a property for a previous year, write in the date of the decision.

1b Owner-occupied Residence ('rollover'):

Answer the question.

Also, you may qualify for a 'rollover,' if you own and occupy your residence and received a reduction in the assessment from the Property Tax Appeal Board. The 'rollover' applies to the subsequent year or years, subject to each year's equalization, in the same general assessment period as the year you received a reduction (check with your local assessment officials or board of review). (See 35 ILCS 200/16-185)

2a Parcel #; Township; Address of Property

This is identifying information of the property for which the assessment is being appealed. Every parcel of land has a property index number (P.I.N.). The number appears on your assessment notice(s) and/or your favorable decision issued by the Property Tax Appeal Board.

MORE THAN ONE PARCEL NUMBER: utilize the Addendum to Petition form available at www.ptab.illinois.gov. If 50 parcels or more, follow the special on-line instructions.

2b If you are NOT an owner of the property, provide the owner's name and address.

2c Assessment of the property

Land assessment + improvement (buildings) = total. Enter the assessment established by the board of review for the assessment year being appealed.

"Appellant's claim" should be the assessment amounts for land + improvement (buildings) = total which you believe would be a correct assessment (i.e., what you are seeking the assessment to be). Your evidence should support this claim.

2d Select the base(s) upon which you are appealing

Check the appropriate box(es) (evidence submitted should support this claim(s)) and complete the referenced section(s) (i.e., for an equity claim, complete data in Section V).

"Contention of law" requires the filing of a legal brief detailing the contention of law you are raising.

"Recent appraisal" – requires you to submit a recent appraisal which must provide an estimated market value as close to the assessment date on appeal (i.e., January 1, 2019) as possible.

Evidence - certification

Check this box if your filing is complete.

If additional time to submit evidence is required, a letter requesting an extension of time must be filed with the appeal petition.

2e Date and sign the appeal

The attorney (if any) or one or more of the named appellants should sign the appeal.

Section III: Description of Property

Complete requested data about the property being appealed. "Other improvements" refers to items such as patios, decks, inground pools, and other structures not previously identified.

Section IV: Recent Sale Data

If the basis of your appeal is a recent sale or purchase of the property within three years of the assessment date, complete this section **and** provide legible copies of the supporting documents requested on the appeal form.

Section V: Sales/Equity Grid Analysis

If the basis of your claim is comparable sales and/or assessment equity, complete the data requested for each of your selected comparables. *You may re-print the form for more than four comparables; also re-number as Comp 5, 6, 7, etc.* It is also permissible to create your own grid analysis

with the same data requested on this appeal form. You should also submit a copy of the property record cards associated with your property and the selected comparables which will contain a description of the improvements.

For comparable sales, please calculate the sale price per square foot (Sale price per square foot = total sale price divided by total living area square footage).

Please calculate for assessment equity claims: Improvement assessment per square foot = current improvement (building) assessment divided by the living area square footage.

A comparable should be of similar location, style/design, size, age, construction, condition and features (amenities) as the property being appealed; each comparable should be similar in terms of value, land area and types of amenities.

Section VI: Recent Construction

If the basis of your claim is recent construction, complete the requested data and submit a contractor's affidavit/statement and documentation of the total cost as stated on the appeal form, including land value and all labor.

Section VII: Photograph(s)

Submit photograph(s) of the subject property and comparables to aid in explaining the appeal.

Filing Directions

For assessment year appeals **before 2016**: submit 3 copies of the completed appeal form; 2 copies of the board of review final decision or 2 copies of the favorable prior PTAB decision; and 2 copies of all evidence. *For assessment changes of \$100,000 or more, submit all evidence in triplicate.*

For assessment year appeals for **2016 and after**: submit 1 copy EACH of the completed appeal form; the board of review final decision or the favorable prior PTAB decision; and all evidence. *If the total documentation is 500 pages or more, submit three collated sets of the documents.*

CHECKLIST FOR GUIDANCE

DO NOT FILE THIS PAGE WITH APPEAL

- Write-in "Assessment Year" being appealed. [A separate petition is necessary for each year being appealed.]
- Section I: Choose between a decision on the evidence (which may be faster) or an in-person hearing.
NOTE: Where an appraisal is the evidence, the appraiser should be presented to testify in person.
- Section II: Provide your mailing address and attorney's name and address, *IF* an attorney is representing you on this appeal. All future correspondence will only be made with the attorney of record provided.
- Section 1a: Fill in [county name] and date of Board of Review final decision(s) *or* provide the favorable decision of the Property Tax Appeal Board and date of decision. (For either of these documents: submit 2 copies for appeals of assessment years **before 2016**; submit 1 copy for an appeal of assessment year **2016 and after**).

For Cook County Only: In addition, if the appeal is filed based upon the date the Board of Review transmitted its decision to the county assessor, then you must also supply a copy of the date of transmittal. See Cook County Board of Review's website at www.cookcountyboardofreview.com for this information.
- Section 1b: Answer this question, if on the petition, whether the property is owner-occupied.
- Section 2a: Parcel Number [Property Identification Number (P.I.N.)], Township information and address of the property being appealed.
For adjoining multiple parcels that constitute a single property, provide an "Addendum to Petition" form found at www.ptab.illinois.gov; also *see on-line special instructions for 50 parcels or more*.
- Section 2b: Complete only if you are **not** an owner/hold an ownership interest in the property being appealed.
- Section 2c: Board of Review assessment for the year being appealed (contact the local assessment office for the correct breakdown if not on the final decision notice) and supply your assessment request for land, improvement [building/structure(s)], and the total. Your assessment request should be based on the evidence submitted.
- Section 2d: Check base(s) for the appeal. Written evidence needs to be submitted with the appeal form. If you are unable to submit the evidence, you must request an extension of time, in writing, filed with the appeal form.
- The evidence submitted must support the basis or bases that were checked in Section 2d.
 - If you checked Comparable Sales, submit data on at least three recent sales in the Grid Analysis (Sec. V).
 - If you checked Assessment Equity, submit assessment data on at least three properties in the Grid Analysis (Sec. V).
 - If you checked Recent Sale, complete Section IV and submit copies of closing documents. (2 sets of copies for assessment years **before 2016**; or 1 set of copies for assessment year **2016 and after**).
 - If you checked Recent Appraisal, you need to submit the complete appraisal. (2 appraisal copies for assessment years **before 2016**; or 1 appraisal copy for assessment year **2016 and after**).
 - For Contention of Law, you must submit a legal brief with supporting authority for your position. (2 copies of the brief for assessment years **before 2016**; or 1 copy of the brief for assessment year **2016 and after**).
- Appeal form must be signed and dated by the property owner/taxpayer or by the attorney.
- Section III: Complete the description of the property.
- Section V: Grid Analysis (sales and/or equity) must be completed in full, unless an appraisal is attached. Attaching individual printouts without filling in the Grid analysis completely will result in return of your appeal as incomplete.
- For assessment years before 2016, submit 3 copies of the completed appeal form. *Also*, if the change in assessment you request for assessment years before 2016 is more than \$100,000, submit all evidence in triplicate.
- For assessment year 2016 and after, submit 1 copy of the completed appeal form. *Also*, if your total documentation is 500 pages or more, submit three collated sets of the documents.
- Postmark the completed form with all evidence to Springfield (at the address on page 4 of the appeal form) within 30 days of the date of the final board of review decision OR within 30 days of the date of the favorable Property Tax Appeal Board decision. Postmark must be legible or date of receipt will be used. Faxed or e-mailed appeals are **not** accepted.