PTAX -230 NON-FARM PROPERTY ASSESSMENT COMPLAINT

Complete this form if you object to the assessment for your non-farm property and wish to file a complaint with the board of review. You must file the original Form PTAX-230 (no fax or e-mail forms will be accepted) at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of the form for information regarding assessment appeals.

Step 1: Complete the information for the property for which you are filing this complaint.

1. ______________________________
Property owner's name

____
Street Address

____
City State Zip

Send notice to (if different than above)

2. ______________________________
Name (Attorney/Agent)

____
Street Address

____
City State Zip

3. Property index number (PIN) /parcel number.

____

Phone #: ______________________________

E-mail: ______________________________

NOTE: If someone other than property owner is filing this appeal, a letter of authorization signed by the owner, must accompany this appeal. An appeal without a letter of authorization is subject to dismissal. An attorney or agent is not required.

4. Assessment year for this complaint: **2025**

Step 2: Check the reason for which you are objecting to the assessment

6a. ☐ Appraisal or equivalent (drive-by appraisal or opinion of value not accepted)

6b. ☐ Over valuation/under valuation

6c. ☐ Assessment is inequitable with comparable properties.

6d. ☐ Contention of Law (Supply brief)

6e. ☐ Recent purchase date ______________________________

6f. ☐ Other (incorrect physical description, -i.e. incorrect building, sq. foot) ______________________________

____

____

Note: Attach ALL WRITTEN EVIDENCE that supports your complaint including photographs. No videos or power point presentations.

Step 3: Write the property's assessed values as of valuation date 01/01/2025

	LAND VALUE	BUILDING VALUE	TOTAL VALUE
2025 ASSESSED VALUE			
REQUESTED ASSESSED VALUE			

Step 4: Sign below

I swear or affirm that **ALL** Evidence is attached to this complaint form and that I am the owner of record for the above listed property, or the duly authorized attorney or agent for the owner/taxpayer and that the statements made and the facts set forth in the foregoing complaint are true and correct.

NOTE: IF NO EVIDENCE IS SUBMITTED, COMPLAINT WILL BE DISMISSED.

______________________________ ______________________________
Property owner or authorized agent's signature Date

Step 5: Mail your completed Form PTAX-230

Clinton County Board of Review
850 Fairfax Street
Carlyle, IL 62231

If you have questions:
618-594-6610 Office hours 7:30 am to 4:00 pm
Website: clintonco.illinois.gov

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 the 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 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.

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 value (assessment) **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, home improvements, disabled persons, disabled veterans, returning veterans and senior citizens. See "**Contact Information**" on front for assistance with homestead exemptions.

Appeal

Proceed with an 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 of 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 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 several steps to take. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

- Obtain property record card with assessed property valuation.
- Determine fair market value.
- Determine prevailing level of assessment for jurisdiction.
- Determine the basis for your complaint.
- File Form PTAX-230 along with your all evidence with the board of review before the deadline.

Evidence needed

- Refer to the evidence document needed as compiled by the Clinton County Board of Review. Submit photos and any pertinent documentation to substantiate your complaint.

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 state.il.us/agency/ptab for appeal forms and information.