

**PIKE COUNTY  
BOARD OF REVIEW**

121 E. Washington St.  
Pittsfield, IL 62363  
Tel: 217-285-2382  
Fax: 217-285-0001

Dear Taxpayer:

Please visit our website at [www.pikecountyil.org](http://www.pikecountyil.org).

The Pike County Board of Review consists of three members. As a panel they review the reasons why you feel your assessment is unjust. It is your responsibility to prove that (1) the market value assigned to your property is in error or (2) that the assessment on your property is higher than the assessment on similar properties in your area. Please remember, the focus is on your property's assessment which is 1/3 of your property's market value.

**All assessment appeals must be on an official Appeal Form.** (Forms are available from the Supervisor of Assessment's office, 121 E. Washington St., Pittsfield, IL 62363. They are also available online at <http://www.pikecountyil.org> under the Supervisor of Assessments tab.) **The Board of Review will accept only those appeals received or postmarked between April 24, 2024 through May 24, 2024 for the 2023 assessment year.**

Support for your appeal:

1. Complete a separate appeal form for each property type – residential, farm, industrial, or commercial.
2. Please submit a copy of your Property Record Card (available from the Supervisor of Assessment.) You may also want to submit additional photos of your property.
3. If using comparables (a neighbor or other like properties), if possible, please submit a copy of the comparables property record card. This record card will provide parcel numbers, property owner information and a picture of the property. Make sure that your comparables are a similar or like-type structure. Example: Compare a ranch house to a ranch house, a two-story to a two-story, etc. Do not compare a 1 ½ story home to a ranch home, or an in-ground home to an above-ground home. Please make every effort to keep a comparable within a close distance to your property.
4. Give specific reasons why you feel your property's assessment is too high.
5. Appraisals from a certified appraiser are not required, but, if submitted, will be considered. If you are having an appraisal prepared, please keep in mind the assessment is based on January 1, 2023.
6. If your appeal involves a farmland parcel, please call ahead to indicate the parcel number(s) involved so maps can be printed for you to pick up with your appeal forms.

Based on PTAB cases and policies used in other counties, we have added to our policy the square footage of "portable buildings" 288 square feet or more, will be assessed as real estate, regardless of utilities.

*All evidence turned over to the Board of Review remains the property of the Board of Review and will not be returned.*

The Board of Review (BOR) will review all timely filed appeals. The BOR may, at its discretion, act solely upon the information presented or may seek additional appraisals or information – doing an onsite inspection, if needed. A Notice of the Board of Review's **Proposed Decision** will be mailed. If you agree with the BOR'S Proposed Decision, you do not need to do anything further, and the Board of Review's Proposed Decision will stand as the Final Decision. If you disagree with the BOR'S Proposed Decision, you have 7 days from the postmark to ask for or send notice that you are requesting a hearing to continue your appeal. Hearings will be scheduled, and each given 15 minutes to appeal before the Board of Review. Following your Hearing, you will be mailed a notice of the Board of Review's Final Decision. All those who filed an appeal with the Board of Review will receive a **Final Decision Notice**.

Thank you,  
Pike County Board of Review

**The Board of Review's decision will be based upon the evidence submitted by the owner.**

**Who should complete this form?**

Complete this form if you object to the assessment for your non-farm property and request a hearing before the board of review. You must file the original Form PTAX-230 and one copy with the board of review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of this form for information regarding assessment appeals. **Note:** Attach any evidence that supports your complaint.

**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  
( ) \_\_\_\_\_  
Phone Email address

**4** Property index number (PIN) from your property tax bill or obtain it from your CCAO. If you are unable to obtain your PIN, provide a legal description on Line **b**.  
**a** PIN \_\_\_\_\_

**b** Legal description - **only** if unable to obtain your PIN:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Send notice to (if different than above)

**2** \_\_\_\_\_  
Name  
\_\_\_\_\_  
Mailing address  
\_\_\_\_\_  
City State ZIP  
( ) \_\_\_\_\_  
Phone Email address

**5** Property's street address if different than address in Item 1.

\_\_\_\_\_  
Street address  
\_\_\_\_\_  
City IL ZIP

**3** Assessment year for this complaint: **20** \_\_\_\_.

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

**6a**  Property was assessed twice for **20** \_\_\_\_.

**6d**  Improvement was not taxable on valuation date.

**6b**  Assessment is  lower  higher than assessments of comparable property in this county.

**6e**  Other (incorrect description, homestead, etc.)  
\_\_\_\_\_  
\_\_\_\_\_

**6c**  Property was exempt on January 1, **20** \_\_\_\_.

**7** Any additional information useful to the board of review in hearing your complaint: \_\_\_\_\_  
\_\_\_\_\_

**Step 3: Write the property's assessed values**

As of valuation date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**8** Assessed values of your non-farm property:  
**a** Land/lot or farm homesite \_\_\_\_\_  
**b** Non-farm buildings & structures \_\_\_\_\_  
**c** Total \_\_\_\_\_

**9** Your estimate as to the correct assessment values:  
**a** Land/lot or farm homesite \_\_\_\_\_  
**b** Non-farm buildings & structures \_\_\_\_\_  
**c** Total \_\_\_\_\_

**Step 4: Sign below**

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property can be determined.

\_\_\_\_\_  
Property owner's or authorized representative's signature Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Step 5: Mail your completed Form PTAX-230**

PIKE County board of review  
121 E WASHINGTON ST SUITE 1  
Mailing address  
PITTSFIELD IL 62363  
City ZIP

If you have questions,

(217) 285 - 2382 Office hours: 8:30 a.m. to 4:30 p.m.  
Phone  
Web address: \_\_\_\_\_

**Contact information:**

CCAO: CINDY A. SHAW  
Name  
121 E WASHINGTON ST SUITE 1  
Street address  
PITTSFIELD IL 62363  
City ZIP  
(217) 285 2382 Office hours: 8:30 a.m. to 4:30 p.m.  
Phone  
Web address: \_\_\_\_\_

**Assessor:**

\_\_\_\_\_  
Name  
\_\_\_\_\_  
Street address  
\_\_\_\_\_  
City IL ZIP  
( ) \_\_\_\_\_ Office hours: \_\_\_\_\_ a.m. to \_\_\_\_\_ p.m.  
Phone  
Web address: \_\_\_\_\_

# 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 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 are 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:

$$\begin{aligned} \text{Equalized assessed value} - \text{Homestead exemptions} &= \text{Taxable value (assessment)} \\ \text{Taxable value} \times \text{total tax rates of all taxing districts} &= \text{Total tax bill} \end{aligned}$$

**Note:** You may qualify for a homestead exemption which will reduce your property's equalized assessed values.

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. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

- 1 Obtain property record card with assessed property valuation.
- 2 Discuss with assessor to determine how assessment was calculated.
- 3 Determine fair market value.
- 4 Determine prevailing assessment level in jurisdiction.
- 5 Determine the basis for formal complaint.
- 6 File Form PTAX-230 with board of review.
- 7 Present unfair assessment evidence to board of review.

## Evidence needed

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 record cards for and recent photo of similar neighboring properties
- Copy of Form PTAX-203, 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 within 30 days from the board of review's notice or file a tax objection complaint in circuit court.

Appeals can be taken to the PTAB only if the taxpayer filed an appeal with the board of review. Visit the PTAB's web site at [state.il.us/agency/ptab](http://state.il.us/agency/ptab) for appeal forms and information.