

What Your Assessment Notice Means

Please Note: The percent change on your notice is only the percent the Assessment changed. This is NOT stating the percentage your taxes will increase or decrease. This notice notifies you of your Assessed Values only.

Why did I receive an assessment notice?

Assessment notices are sent out to every parcel that had a change in assessment value for the year. These reasons could be a wide variety of things including a newly built structure or a structure that was torn down. Also, any parcels that have farmland assessed on them will get an assessment notice. Farmland values are handed down from the Department of Revenue then approved by the Farmland Assessment Review Committee. The Supervisor of Assessments office then applies those values to all farm cards.

What if I feel the assessment values are too high or incorrect?

At or about the same time assessment change notices are sent out a publication is made of all assessment changes due to a reassessment by the local assessor. This publication appears in the Pike Express on 05/07/2025. Property owners have thirty (30) days from the date of publication (05/07/2025) in which to file an assessment appeal with the Board of Review. Assessment appeals are not accepted any later than 06/06/2025.

Because the assessment appearing on the assessment change notice and published in a local newspaper is based upon work done by the local assessor, the property owner should begin the appeal process by checking with the local assessor to determine how and why the assessment has been arrived at. The assessor for your township is located on your notice.

An explanation of assessing practices may explain the assessment and remove any need to file an assessment complaint.

What if talking with my township assessor I am still unhappy with the assessment?

If the property owner is still dissatisfied with the assessed value placed on the property, the next step is to file an assessment appeal with the Board of Review.

Board of Review assessment appeals are filed in the Supervisor of Assessments office on complaint forms that are available in the office or on our website which is listed at the end of this document. Appeals filed on other forms are not accepted. Assessment appeals are accepted between 05/07/2025 and 06/06/2025.

Assessment appeals are accepted only upon assessment-related items. These include overstatement of market value, understatement of market value, or inequity in the assessment process. If the property owner feels real estate taxes are too high, they should address that concern with the taxing bodies who levy upon their property. Complaints based upon varying percentages of increase in the assessment must be able to prove either over-valuation or inequity in the assessment process; percentage increases in assessments will not be considered.

Assessment appeals must be filed by either the property owner or their attorney. Attorneys who file must be licensed to practice law in Illinois. In the case of a corporation or partnership, an officer of the corporation or partner may file.

In order for a taxpayer to be assured their appeal is handled in the most efficient manner, it is important that all information requested on the assessment appeal form be provided to the Board of Review. This includes recent sales of the property under appeal, if new construction cost, a recent appraisal of the property under appeal, sales of properties that are comparable to the property under appeal, operating statements, etc. This type of information is important to the Board of Review's ability to act upon assessment appeals. Incomplete assessment appeal forms are returned without further action so any omitted information can be supplied by the property owner.

Once the Board of Review has received a complaint, they will review the complaint form, and any evidence provided. After the Board of Review closes you will receive a proposed Board of Review notice showing any changes made by the Board of Review.

What can I do if I am unsatisfied with the Board of Review changes?

If you are unsatisfied with the changes a hearing may be scheduled. You have 7 days to schedule this hearing. This hearing is an informal hearing before the Board of Review with the property owner and/or attorney. The assessing official who made the assessment may also be present to present facts about their assessment.

It is important that the property owner does a good job in presenting the evidence required on the assessment appeal form. At the hearing, the property owner will be expected to present evidence showing why they feel the property is incorrectly assessed. Only relevant information concerning either the property's market value or assessment equity will be considered.

The Board of Review will then render a decision based on the evidence presented in which you will receive a final Board of Review decision.

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

What happens if I am still unsatisfied with the final Board of Review change?

You can file an appeal with The Property Tax Appeal Board.

The Property Tax Appeal Board (PTAB or Board) is a quasi-judicial body providing taxpayers and taxing districts an unbiased forum to contest a property's assessment. The Board consists of five Board Members appointed by the Governor, with the advice and consent of the Senate, and a professional staff that aids the Board in its mission. The Board's jurisdiction is limited to only adjudicating the correct assessment of a property based on equity and the weight of the evidence. The Board does not have jurisdiction to review the amount of a tax bill, or the tax rate used in the tax bill's computation. Likewise, the Board has no authority to exempt property from taxation.

<https://www.pikecountyil.org/county-assessor/2024-board-of-review-forms/>