

Perry County Supervisor of Assessments

PERRY COUNTY GOVERNMENT BLDG.
3764 State Rte. 13/127, Room 213
P.O. Box 177, Pinckneyville, IL 62274-0177

Phone: (618) 357-2209
www.perrycountnyil.gov

2022 Board of Review Procedures

1. All Board of Review appeals will be handled with a hearing, either in person or via phone conference. The preferred method and contact information must be filled out and submitted with the complaint form.
2. Complaint forms can be picked up at the Government Building or accessed online at www.perrycountyil.gov. Please read the included "Illinois Property Assessment Appeal Process Guide" for information about appeals.
3. All Board of Review Complaint forms and evidence* will need to be filled out completely and submitted together either by mail, email, or drop off. Once information is submitted, a hearing will be scheduled.
4. You must include a phone number if you would like to have a phone conference appeal.
5. The appeal deadline is June 30th 2023. No complaint forms will be accepted after this date.

*Evidence can include: comparable properties, statement or letter explaining complaint, pictures of property condition, and/or property appraisal. For Assessment and Tax information visit: <http://perryil.devnetwedge.com/>

For submission by email:

- Please scan and send complaint form and evidence together in one email to: assessor@perrycountyil.gov

For submission by USPS:

- Please send to:
Perry County Supervisor of Assessments Office
ATTN: Board of Review
P.O. Box 177
Pinckneyville, IL 62274

PTAX-230 (R-2/12) Non-Farm Property Assessment Complaint

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

Send notice to (if different than above)

2 _____
Name

Mailing 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:

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

Street address

City IL ZIP

3 Assessment year for this complaint: **20** 22.

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

- 6a** Property was assessed twice for **20** ____.
- 6b** Assessment is lower higher than assessments of comparable property in this county.
- 6c** Property was exempt on January 1, **20** ____.
- 6d** Improvement was not taxable on valuation date.
- 6e** Other (incorrect description, homestead, etc.) _____
- 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

Perry _____ County board of review

P.O. BOX 177 _____
Mailing address

Pinckneyville IL **62274** _____
City ZIP

If you have questions,

(**618**) **357 - 2209** Office hours: **08:00** a.m. to **04:00** p.m.
Phone

Web address: **www.perryil.com**

Contact information:

CCAO: Josh Smith _____
Name

3764 State Route 13/127, P.O. BOX 177 _____
Street address

Pinckneyville IL **62274** _____
City ZIP

(**618**) **357 - 2209** Office hours: **08:00** a.m. to **04:00** p.m.
Phone

Web address: **www.perrycountyil.gov**

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 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:

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

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. 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 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.

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A list of 3-5 Comparable Properties must be filed and **submitted 48 hours** ahead of your scheduled hearing date in order for these properties to be used as evidence. Please visit www.perrycountyil.gov for our Property Inquiry.

2022 Board of Review Comparable Properties:

| |
|--------------|
| 1. Parcel #: |
| 2. Parcel #: |
| 3. Parcel #: |
| 4. Parcel #: |
| 5. Parcel #: |

Listed above are the Comparable Properties to be used in my Board of Review Case as Evidence

Name _____ Date _____

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Property Owner Name: _____

Parcel Number: _____

Phone Number: _____

Email Address: _____

_____ I request a hearing in person at the Perry County Government Building.

_____ I request a phone conference for my hearing.

Signature: _____

Date: _____

**PERRY COUNTY
BOARD OF REVIEW RULES
REGARDING COMPLAINTS**

- 1) **At hearings before the Perry County Board of Review, a party to the proceeding may represent himself or be represented by any person who is admitted to practice as an attorney or counselor-at-law in the State of Illinois or by rule of comity.**
- 2) **No one other than the complainant or his legal representative may appear before the board in a representative capacity. Others appearing may testify at hearings before the board and may assist parties and attorneys but they may not conduct questioning, cross-examination or other investigation at the hearing.**
- 3) **Any party, including a corporation, may cause to have evidence presented by any authorized officer, employee or legal representative.**
- 4) **Complaint forms will be furnished by the Board of Review and must be completely and thoroughly filled out and signed by the owner, agent or attorney. Complaints that are incomplete or not on prescribed forms will not be accepted for filing and will be returned.**
- 5) **All evidence to be used by the complainant must be submitted with the completed complaint form when filing. The amount of taxes a property owner pays cannot and will not be accepted as evidence. Assessors and the Board of Review are not responsible for the budget or spending of taxing districts. Therefore, they are not responsible for the tax rate or dollar amount of a tax bill.**
- 6) **Property Owners may use up to 5 comparable properties as evidence. Any comparable properties to be used during the hearing must be submitted prior to the day of the hearing. Comparable properties that are presented the day of the hearing will not be accepted.**
- 7) **All completed written complaint forms, whether for parcels listed in the Supervisor of Assessment's publication of assessments or not listed in the Supervisor of Assessment's publication, must be filed within 30 days of the Supervisor of Assessment's date of publication of changes of assessments for the current tax year.**
- 8) **Failure of a property owner or their legal representative to appear before the Board of Review upon proper notification of date and time of scheduled hearing will result in forfeiture of the complaint and said assessment will be confirmed, unless property owner or their legal representative has signed a "waiver" authorizing the Board of Review to act on said complaint without their presence.**
- 9) **Parties complaining on two or more parcels must file separate complaint forms for each parcel.**

- 10) Only one hearing is permitted per parcel number for the given Assessment Year. And said hearing shall not last more than 20 minutes.**

- 11) All final decisions rendered by the Board of Review may be appealed to the Property Tax Appeal Board of the State of Illinois within 30 days after the postmark date or personal service date of written notice of the decision of the Board of Review. All Board of Review decisions are subject to further equalization by the Department of Revenue of the State of Illinois.**

- 12) These rules may be amended at any time by a majority vote of the members of the Perry County Board of Review. Any amendment shall be effective when posted at the door of the Board of Review office or otherwise published in accordance with statute.**