

115 N. Main St. Room 101
Eureka, Illinois 61530



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Woodford County Board of Review Guidelines To Appeal Assessments

The Board of Review is located in Room 104 on the 1st Floor of the Woodford County Courthouse (original building) located at 115 North Main Street, Eureka, Illinois 61530. The Board will convene on or about the first Monday of June and will recess from day to day as may be necessary. Board of Review hours are 9:00 a.m. to 4:00 p.m.

It is the responsibility of the Board of Review to ensure that all property in Woodford County is assessed at 1/3 of its fair cash value. The Board of Review cannot accept an appeal based on taxes. The Board of Review has no jurisdiction over taxing district budgets.

Assessment appeals will be accepted on or before 30 calendar days after date the Chief County Assessment Office publishes the current year assessment changes in the local newspapers.

No appeals may be filed against assessments shown on current tax bills. Current bills reflect prior year's values. Non-farm appeals may only be filed on assessed values relative to fair cash value or assessments that are deemed inequitable with comparable properties.

For the non-farm property assessment appeal, you will need to complete a PTAX-230 Non-Farm Property Assessment form. Any additional documentation is helpful, but not required.

Farm property appeals will require PTAX-227 Farm Property Assessment form. Any additional documentation is helpful, but not required. If requesting a farm value assessment, you must complete Sec 1-60 Farm form.

Board of Review Complaint forms are available at the Supervisor of Assessments office or on-line on the Woodford County Website www.woodford-county.org.

Pursuant to the authority of the Property Tax Code 35 ILCS 200/9-5 the Board of Review has adopted the following rule of procedure.

All appeals filed for review of assessments shall include as attachments any documentary evidence to be utilized in the support of your estimate of fair cash value. All data must be submitted with your appeal.

It is also important to note that the value relationship of the land to the building improvements is necessary to establish the assessment for your property. A site value and the building improvement value should appear in those appeals including building improvements.

Once forms are submitted to our office, you will be notified by mail as to the status of the appeal and date and time of your hearing. If the submitted evidence is inadequate for a proposed revision of your assessment, a hearing will be scheduled. If you are unable to attend your hearing, your appeal may be decided based upon the information available at the time of filing. Hearings may be rescheduled, in the event you are unable to attend your scheduled date and time, and shall be rescheduled at the Board of Review discretion.

The Board of Review will not estimate your taxes for any subsequent tax bill. The assessment appeal will affect your current assessed valuation for the real estate taxes to be rendered. There will be no refunds on previous tax bills.

Questions regarding the filing of your assessment appeal may be addressed in the Supervisor of Assessments Office.

A Board of Review *Notice of Final Decision* may subsequently be appealed to the State of Illinois Property Tax Appeal Board within 30 days of date of notice.



Woodford County Board of Review Rules and Procedures

The statutes provide that the Board of Review shall develop and publish rules and regulations as may be necessary for the orderly dispatch of business.

Rule 1. Regular meetings of the Board of Review of Woodford County will be held in Room 104 on the 1st Floor of the Woodford County Courthouse (original building) located at 115 North Main Street, Eureka, Illinois 61530. Meetings may be held in other parts of the County from time to time at the discretion of the Board.

Rule 2. The Board will convene on or before the first Monday in June or earliest possible time from said date as Board Members may be able to assemble and may adjourn from day to day as may be necessary.

Rule 3. The Board shall keep a record of all proceedings and the order of business shall be as follows:

- A. Considering assessment appeals and petitions and other matters properly put before the Board.
- B Reading and approving the records and final decisions of previous meetings.

Rule 4. Any Appellant and/or their representatives or Taxing District having an appeal to make shall prepare the same in writing on forms prescribed and furnished by the Board with the original to be retained by the Board. Appeals must be signed by the property owner and shall contain the address of the property as well as the address of the owner. All information as requested on the Board approved appeal form must be completed. Current fair market value of the property may be substantiated by the Appellants opinion of market value and/or by appraisal with supporting documentation accompanying said appeal. All data must be submitted with the appeal.

Rule 5. Appeals must be filed with the Clerk of the Board of Review at The Supervisor of Assessments Office within thirty (30) calendar days after publication of the assessment changes.

Rule 6. Applications for exempt status may be completed in accordance with the instructions as outlined on the PTAX-300 Application For Property Tax Exemption form to be provided by the Board. Appellant and /or their representatives may be requested to appear before the Board to furnish additional evidence in support of their claim. All exempt status requests shall be forwarded to the Illinois Department of Revenue/Local Government Bureau, together with the Board recommendation, for final disposition.

Rule 7. The Clerk of the Board shall file all appeals or petitions in order of presentation, assigning said appeal/petition a docket number and shall note the number as well as the character of the appeal on the record of the Board.

Rule 8. The Board shall as follows either:

- A. Notify each Appellant and/or their representatives by mail when to appear before the Board to be heard on his/her appeal.
- B. Determine the proposed action with respect to the appellant's petition as shall appear to the Board to be lawful and just and will advise each Appellant in writing of such action. If upon proper notification the Appellant requests a hearing as to such proposed action, Appellant shall notify the Clerk of the Board within ten days from said date of notice.
- C. If Appellant fails to request a hearing within the prescribed ten days as to the Board's proposed action or fails to appear for the scheduled hearing, the Board may take such action with respect to the Appellant's petition as shall appear to the Board to be lawful and just. The Board will hear evidence at the hearing pertaining to the assessed valuation and shall take all evidence under advisement giving written notification of the Board's decision within thirty (30) days of said hearing date, or as soon as otherwise feasibly possible.

Rule 9. The Board may initiate proceedings designed to correct omissions from the assessment roll or initiate proceedings in instances of under-assessment or over-assessment. The Board shall provide no less than five (5) days notice to the Appellant concerned directing them to appear before the Board and show cause, if there be any, why the assessment under review should not be changed. No action shall be taken by the Board prior to such time of hearing unless the Appellant appears before the Board prior to the prescribed hearing time.

Rule 10. The Board may issue a Certificate of Error, pertaining to the assessment year immediately preceding the current assessment year, to correct an error or mistake other than errors of judgment. Example of factual errors are listed as follows:

- A. Mistake in computation(s).
- B. Duplicate assessment.
- C. Improvements destroyed or significantly impaired prior to assessment date.
- D. Incorrect description of property assessed.
- E. Incorrect improvement specification.
- F. Exempt status received after close of assessment year.
- G. Homestead exemptions not granted on eligible property.

A Certificate of Error may be granted until 5:00 p.m. of the close of business the day prior to tax sale as set by the County Treasurer. All certificates will be processed as promptly as possible, with copies to be furnished to the County Treasurer, the Chief County Assessing Official and the Appellant. A Certificate of Error shall not be granted in cases where an error of judgment may have occurred. Example of errors of judgment are listed as follows:

- A. Quality grade of building improvements.
- B. Quantity of acreage as determined for farmland assessment purposes.
- C. Property divisions.

Rule 11. Petitions addressed to the Board regarding matters of equalization must clearly show the class or classes of property or taxing district or jurisdiction that appears to be inequitable with the prevailing assessment level. If said petitions are to receive favorable consideration, said petition shall be supported by sufficient sales ratio data.

Rule 12. No taxpayer or property owner shall present for consideration, nor shall the Board of Review accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the Township Assessor or intervening taxing body, prior to or during the time when the Board of Review is accepting documentary evidence, to access the land to make a visual inspection of the property for valuation purposes. Any request made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

Rule 13. Failure to appear before the Board at the appointed time, when a 10 day notice has been given, shall be grounds for dismissal of any further appeal. "Section 16-160 of the Property Tax Code, 35 ILCS 200/16-160"

Rule 14. The Board hereby resolves to certify their changes in an electronically produced docket book and include with docket book a copy of Board action for the year. A copy of the Board records will be made available to the public under the Freedom of Information Act.

Rule 15. The rules here set forth may be amended from time to time with such amendments to the rules being effective immediately upon publication.

Revised, adopted and approved by Woodford County Board of Review October 30, 2021

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

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

_____ County board of review

Mailing address

City IL ZIP

If you have questions,

(____)____-____ Office hours: ____ a.m. to ____ p.m.
Phone
Web address: _____

Contact information:

CCAO: _____
Name

Street address

City IL ZIP
(____)____-____ Office hours: ____ a.m. to ____ 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 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:

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

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

**PHOTO REQUIRED -
IF MORE THAN ONE
BUILDING ON THE PARCEL,
ATTACH A PHOTO OF EACH**

**WOODFORD COUNTY BOARD OF REVIEW
ADDENDUM #1**

Failure to file necessary data can result in an unfavorable decision based upon the owner's refusal to file the necessary information with the BOARD OF REVIEW.

YES	NO	WE REQUIRE THE FOLLOWING INFORMATION:
		Is this Rental Property? Annual Rental Received: \$
		Will an Appraisal be submitted?

LAND SIZE _____ ACREAGE _____ TOTAL ROAD FRONTAGE _____

ZONED _____ SURPLUS LAND _____ SQ. FT. _____

PARKING AREA _____ SQ. FT. _____ TYPE PARKING SURFACE _____

BUILDING SIZE _____ SQ. FT. GROUND FLOOR, OTHER _____

CONSTRUCTION: _____ FRAME _____ BRICK _____ MASONRY _____ STEEL _____ OTHER _____

BASEMENT: _____ YES _____ NO DESCRIBE _____

IS THIS PROPERTY IN A _____ DECLINNG _____ GROWING _____ STATIC AREA?

IF YOU HAD THE IMPROVEMENTS ERECTED, WHAT WAS THE CONSTRUCTION COST: \$ _____

DATE OF CONSTRUCTION _____ WHO WAS YOUR GENERAL CONTRACTOR _____

IF INCOME PROPERTY, WHAT WAS THE NET INCOME FOR THREE RECENT YEARS?

\$_____,_____ \$_____,_____ \$_____,_____

LIST COMPARABLE PROPERTIES THAT MAY HAVE SOLD IN YOUR AREA:

DATE OF SALE SALES PRICE ADDRESS SIMILAR TO YOUR PROPERTY?

I HEREBY AFFIRM. THAT I AM FAMILIAR WITH THE FACTS AND CIRCUMSTANCES OF THE ABOVE PROPERTY AND THE ABOVE STATEMENTS AND SUPPORTING SCHEDULE ARE TRUE AND CORRECT.

DATED _____

OWNER: _____

ATTORNEY: _____

REPRESENTATIVE: _____

PROPERTY DATA FOR ADDRESS OR BUILDING KNOWN AS:

MARKET DATA	PURCHASING LAND ONLY FOR	PURCHASED LAND & BUILDINGS FOR	LAND SIZE
	\$ _____ In 20__	\$ _____ In 20__	
	PLEASE INDICATE THE AMOUNT IF ANY OF THE PURCHASE PRICE PAID FOR CONSIDERATIONS OTHER THAN REAL ESTATE ITEMS _____ AMOUNT \$ _____		

- COST DATA**
1. All costs should include labor, materials, architectural fees, builders oushead and profit.
 2. Building costs should include tha structure and all mech. features such as electric. plumbng, heating, air con, sprinkler and elevators.
 3. Site improvements refer to features such as site preparation, utility services, and landscaping,
 4. If cost includes items not considered real estate, please indicate under comments the items and the costs.

	COST	YEAR	COST	YEAR	COMMENTS
SITE IMPROVEMENTS					
BUILDINGS					
ADDITIONS TO ORIGINAL BLDG.					
PAVING					
OTHER YARD ITEMS					
TOTAL					

REMODELING DATA PLEASE INDICATE THE SCOPE AND COST OF SIGNIFICANT REMODELING. COST PAID BY

YEAR	DESCRIPTION	COST	OWNER	TENANT

LEASE DATA	PLEASE INDICATE TERMS OF LEASE AGREEMENTS								FOR APPRAISERS USE ONLY		
	TENANTS	LENGTH OF LEASE	LEASE BEGINS	RENEWAL OPTIONS	GARANTEED RENTAL	RENEWAL RATE	OVERAGE TERMS	S.F. GROSS LEASABLE	CONTRACR RENTS/S.F.	EST.ECO.	STABILIZED ECO.
										VAL./S.F.	RENT/MO.-YR.

OTHER DATA PLEASE STATE ANY ADDITIONAL INFORMATION YOU FEEL IS PERTINENT TO INSURE A FAIR AND EQUITABLE APPRAISAL OF YOUR PROPERTY.

SUBMITTED BY:

PHONE #:

PARCEL #

GROSS ANNUAL INCOME			
COMMERCIAL BUILDINGS FOR		20____	20____
FIRST FLOOR	RETAIL		
	OFFICE		
	WAREHOUSE		
	PARKING		
UPPER FLOORS	RETAIL		
	OFFICE		
	APARTMENT		
	WAREHOUSE		
	PARKING		
OTHER	RIEMBURSED OPERATING EXPENSE		
	MISCELLANEOUS		
	TOTAL		

ANNUAL EXPENSES ANALYSIS			
		20____	20____
MANAGEMENT	FEE		
	COMMISSIONS		
	LEGAL & ACCOUNTING		
GENERAL	PAYROLL TAXES		
	GROUP INSURANCE		
	BUILDING SUPPLIES		
	RUBBISH REMOVAL		
	MISCELLANEOUS		
CLEANING	WAGES		
	SUPPLIES		
	CONTRACT SERVICES		
UTILITES	ELECTRIC		
	HEATING		
	WATER		
	AIR CON		
ELEVATOR	REPAIRS		
	SERVICE		
CONSTRUCTION	DECORATING		
	REPAIRS AND MAINT.		
FIXED EXPENSE	INSURANCE		
	REAL ESTATE TAXES		
	OTHER TAXES		
	DEPRECIATION		
	INTEREST		
	LAND RENT		
TOTAL			

APARTMENT BUILDINGS			RESPONSIBILITIES	
TYPE	NO.	\$ PER MO.	TENANT	OWNER
EFFICIENCY		@	<input type="checkbox"/> CLEANING	<input type="checkbox"/>
		@	<input type="checkbox"/> RUBBISH REMOVAL	<input type="checkbox"/>
		@	<input type="checkbox"/> BUILDING MAINT	<input type="checkbox"/>
1 BDRM		@	<input type="checkbox"/> PARKING LOT MAINT	<input type="checkbox"/>
		@	<input type="checkbox"/> INSURANCE	<input type="checkbox"/>
		@	<input type="checkbox"/> REAL ESTATE TAXES	<input type="checkbox"/>
2 BDRM		@	<input type="checkbox"/> HEATING	<input type="checkbox"/>
		@	<input type="checkbox"/> AIR CONDITIONING	<input type="checkbox"/>
		@	<input type="checkbox"/> ELECTRIC	<input type="checkbox"/>
3 BDRM		@	<input type="checkbox"/> WATER	<input type="checkbox"/>
		@	<input type="checkbox"/> RANGE	<input type="checkbox"/>
		@	<input type="checkbox"/> REFRIDGERATOR	<input type="checkbox"/>
JANITOR	@	<input type="checkbox"/> DISHWASHER	<input type="checkbox"/>	
MANAGER	@	<input type="checkbox"/> DISPOSAL	<input type="checkbox"/>	
GARAGE	@	<input type="checkbox"/> CARPET	<input type="checkbox"/>	
CARPORT	@	<input type="checkbox"/> DRAPES	<input type="checkbox"/>	
OTHER INCOME	@	<input type="checkbox"/> FURNITURE	<input type="checkbox"/>	
	@	<input type="checkbox"/> OTHER	<input type="checkbox"/>	

APPRASER USE ONLY			
INCOME APPROACH			
POTENTIAL GROSS INCOME	\$		
LESS VACANCY AND CREDIT LOSS	\$		
EFFECTIVE GROSS INCOME	\$		
LESS OPERATING EXPENSES	\$		
LESS RESERVES FOR REPLACEMENTS	\$		
NET INCOME BEFORE CAPITAL RECAPTURE	\$		
IMPUTABLE TO LAND	@	% > =	
IMPUTABLE TO BUILDING	@	% > =	
RESIDUAL LAND/BUILDING	=	% < @	
INDICATED PROPERTY VALUE			
APPRAISED VALUE			

APPRAISER USE ONLY - NOTES