

Step 1: Determine the Fair Market Value of Your Property

There are several methods you can use to determine the current value of your property. They are:

1. A professional appraiser may be hired. No Realtors comparative market analysis will be accepted.
2. You can determine the selling prices of several properties similar to yours using the previous three (3) years sales. You can also obtain the assessed value of those properties from their property record cards. Taxpayers have the right to inspect the property record cards and other assessment records of any property. You can also obtain copies of real estate transfer declarations or other evidence of the sale price of any property you are using to compare to your own.
3. If your home was recently built, you can determine its market value by calculating the actual cost of the structure and the purchase price of the land. Remember though that construction costs do not always equal value.

Step 2: Determine the Prevailing Level of Assessments

Illinois law requires the Supervisor of Assessments to release the average level of assessment in his or her township or county. The information is usually printed in your local newspaper or it can also be obtained from your township assessor's office.

Step 3: Determine the Assessed value of Your Property

A copy of the property record card showing the assessed value of your home is on file at your township assessor's office. Remember that homes in all Illinois counties, except Cook, are assessed at one-third of their actual market value. Therefore, the assessed value of your home should be close to one-third of its actual market value.

Step 4: Discuss Your Appraisal with an Assessor

Contacting your assessor early in the year and notifying him or her of an incorrect assessment may result in a correction without using the formal appeals process.

Step 5: Determine the Basis for Your Complaint

After reviewing the information you have obtained, and after talking to your assessor, determine if there is still a basis for a formal complaint.

Step 6: File a Complaint with the Board of Review

All Illinois counties have a local appeal board known as the Board of Review. Complaints must be filed in writing with the Board of Review in the county where the property is located within 30 days of the date of publication in your local paper. Appeal forms can be obtained from the Will County Board of Review or online by using the links shown below. Please note that appeal forms cannot be faxed or emailed. If you are using the online forms shown below, the form will need to be printed and mailed to the address listed at the top of the form.

The Board of Review offices are located at 302 N. Chicago Street, Joliet, IL. The Supervisor of Assessments serves as the Clerk of the Board of Review and can answer your questions when the Board is not in session.

The Board of Review has the power to raise or lower individual assessments on complaint. It may also adjust assessments on its own initiative. But no assessment can be raised until the taxpayer affected has been notified and given an opportunity for a hearing. It is important to remember that you will be appealing the assessment on your property upon which your tax bill is based. The Board of Review does not have the authority to change a tax rate.

After deliberating, the Board of Review must notify you in writing of its decision.

Board of Review Assessment Appeal Forms

Note: All forms require duplicates, therefore it is recommended to utilize the Acrobat- Editable forms and print duplicates. Please see [Board of Review Rules](#) for additional filing requirements.

Residential Appeal Form:

http://www.willcountysoa.com/Content/Forms/2014_Residential_Appeal_ONLINE.pdf

Farm Appeal Form:

http://www.willcountysoa.com/Content/Forms/2014_Farm_Appeal_ONLINE.pdf

Commercial/Industrial Appeal Form:

http://www.willcountysoa.com/Content/Forms/2014_Commercial-Industrial_Appeal_ONLINE.pdf

Step 7: Present the Evidence Needed to Support Your Claim

At the hearing, you will be asked to present the evidence you have collected. It is important that you have substantial evidence and that the evidence is well-documented, so that you can present a sound case. Most of the evidence can be obtained from your Township Assessor's office or from your own research. When attending a hearing, you will want to include most, if not all, of the following information:

1. A copy of a Real Estate Transfer Declaration, a deed or a contract.
2. An appraisal of your property. No Realtors comparative market analysis will be accepted.
3. A list of recent sales of comparable property (photographs and property record cards for those properties would be helpful).
4. A copy of your property record card.
5. A photograph of elements that detract from the value of your property that are not shown on your property record card and a dollar estimate of their negative impact on the value of the home.

Step 8: Appeal to the State Property Tax Appeal Board if Necessary

Taxpayers in all Illinois counties have the option of appealing the decision of the Board of Review to the State Property Tax Appeal Board. An appeal to the State Board must be filed within 30 days of the date of the local Board of Review decision.

To begin an appeal before the State Property Tax Appeal Board, you must first file a petition for appeal. The official forms are available in the State Board offices in Springfield and the office of your local Board of Review.

The State Property Tax Appeal Board is located at:
404 Stratton Building, P.O. Box 19278
Springfield, IL 62794-9278
Telephone: (217) 782-6076

Final decisions rendered by the State Board may be reviewed by the Circuit Courts.