

# COMMERCIAL APPEAL

## State of Illinois – Property Tax Appeal Board

### For Assessment Year 20\_\_

Room 402 Stratton Office Building  
401 South Spring Street  
Springfield, IL 62706-4001  
(T) 217.782.6076  
(TTY) 217.785.4427

Suburban North Regional Office Facility  
9511 West Harrison Street, Suite LL-54  
Des Plaines, IL 60016-1563  
(T) 847.294.4121

Information on how to complete this form may be found at [ptabil.com](http://ptabil.com)

**Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your appeal.**

I would like the PTAB to make its decision based on the evidence provided (no oral hearing necessary).  
 I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by PTAB.)  
If neither box is checked, your appeal will be written based on the evidence.

Are you appealing off a recently issued township equalization factor? (Multiplier)  Yes  No (Not applicable to Cook County.)

Did you file an appeal with the Property Tax Appeal Board on this Tax Parcel for the prior year? If yes, indicate the Property Tax Appeal Board docket number assigned to the prior appeal: \_\_\_\_\_

**Section I** You **MUST** submit **3 copies** of this form, **2 copies** of all evidence and **2 copies** of the board of review's final decision letter, and if your requested assessed valuation change is \$100,000 or more, you **MUST** submit an additional copy of all evidence.

This form must be completed and postmarked within 30 days of the date of notice on the decision you received from the Board of Review. Written evidence must be submitted with this PTAB form. If you are unable to submit evidence with this form, you must request an extension of time in writing for filing the additional evidence with this form. Without a written request for an extension, no additional evidence will be accepted after the submission of this appeal form. **All Appeals MUST be filed at the Springfield Address listed above.** A separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted on an Addendum form (see 2c below). **Faxed appeals will not be accepted.**

### Section II

#### Appellant (Taxpayer) Information

Last Name \_\_\_\_\_  
First Name \_\_\_\_\_  
  
Address Line 1 \_\_\_\_\_  
Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP \_\_\_\_\_  
Telephone \_\_\_\_\_  
Email Address \_\_\_\_\_

#### Information on Attorney for Appellant

Last Name \_\_\_\_\_  
First Name \_\_\_\_\_  
Firm Name \_\_\_\_\_  
Address Line 1 \_\_\_\_\_  
Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ ZIP \_\_\_\_\_  
Telephone \_\_\_\_\_  
Email Address \_\_\_\_\_

Petition is hereby made to appeal from the final, written decision of the \_\_\_\_\_ County Board of Review which has a date of notice of \_\_\_\_\_. You **MUST** submit 2 copies of the Notice of Final Decision by the Board of Review.

**2a** Property ID No. (P.I.N) \_\_\_\_\_ Township \_\_\_\_\_  
Address of property \_\_\_\_\_

**2b** If appellant is other than owner, give name and address of owner. Name \_\_\_\_\_  
Address Line 1 \_\_\_\_\_ Address Line 2 \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**2c** The assessments of the property for the year as made by the (P.I.N. only):  
(Use the "Addendum to Petition" form for multiple parcels, which may be found at [www.ptabil.com](http://www.ptabil.com))

1. Board of Review Assessment	Land _____	Impr./Building _____	Total _____
2. Appellant Assessment Requested	Land _____	Impr./Building _____	Total _____

Lines 1 and 2 above **MUST** be completed. Line #1 information is available from the Supervisor of Assessments/County Assessor or the Board of Review offices, or may be on the Notice itself.

**2d** This appeal is based on (you **must** check one or more boxes):

- |   |   |
|---|---|
| <input type="checkbox"/> Recent sale – complete Section IV      | <input type="checkbox"/> Assessment equity – complete Section V               |
| <input type="checkbox"/> Comparable sales – complete Section V  | <input type="checkbox"/> Recent construction – complete Section VI            |
| <input type="checkbox"/> Contention of law – submit legal brief | <input type="checkbox"/> Recent appraisal (enclose 2 copies of the appraisal) |

**Evidence:**

I certify that All Evidence is attached to this Appeal Petition.

**2e** Date \_\_\_\_\_

Signature \_\_\_\_\_

**NOTE: IF AN APPRAISAL IS SUBMITTED SECTIONS III THROUGH VII DO NOT NEED TO BE COMPLETED.**

**Section III – Description of Property**

Land Size (indicate square feet or acres): \_\_\_\_\_

Number of Buildings: \_\_\_\_\_ Building Size (square feet): \_\_\_\_\_

Number of Floors: \_\_\_\_\_ Square Footage per Floor: \_\_\_\_\_

Construction:  Frame  Brick  Steel  Other: \_\_\_\_\_

Basement:  Yes  No  Basement Use: \_\_\_\_\_

Other Improvements: \_\_\_\_\_

List the use of the building and the square footage attributable to that use:

Office Space:  Yes  No  Square Footage: \_\_\_\_\_

Warehouse:  Yes  No  Square Footage: \_\_\_\_\_

Apartments:  Yes  No  Number of Apartments: \_\_\_\_\_

Retail:  Yes  No  Square Footage: \_\_\_\_\_

Other: \_\_\_\_\_  Square Footage: \_\_\_\_\_

If there is more than one building on this parcel, provide the following information:

Building #1 Age \_\_\_\_\_ Size \_\_\_\_\_ Use \_\_\_\_\_

Building #2 Age \_\_\_\_\_ Size \_\_\_\_\_ Use \_\_\_\_\_

Building #3 Age \_\_\_\_\_ Size \_\_\_\_\_ Use \_\_\_\_\_

**Section IV – Recent Sale Data**

Generally, the price of a recently sold property is considered the best evidence of value. The more proximate in time the sale occurs to the assessment date of your appeal, the more relevant the evidence becomes in establishing the market value of the property. You must submit a valid settlement statement, sales contract and Real Estate Transfer Declaration for recent sale consideration.

**Read carefully and answer all questions.**

Full consideration (sale price): \$ \_\_\_\_\_ Date of sale: \_\_\_\_\_

From whom purchased: \_\_\_\_\_

Is the sale of this property a transfer between related parties or related corporations?  Yes  No

Sold by:  Owner  Realtor  Auction  Other: \_\_\_\_\_

Name of Realtor firm: \_\_\_\_\_ Agent: \_\_\_\_\_

Was the property advertised for sale?  Yes  No How long a period? \_\_\_\_\_

If so, in what manner?  local paper  multiple listing  other: \_\_\_\_\_

Was this property sold in settlement of  an installment contract  a contract for deed or  a foreclosure?

Was the seller's mortgage assumed?  Yes  No If yes, specify amount \$ \_\_\_\_\_

If renovated, amount spent before occupying \$ \_\_\_\_\_ Date occupied: \_\_\_\_\_

## Section V – Comparable Sales/Assessment Grid Analysis

An appraisal which establishes the market value of the subject property under appeal as of the assessment date may also be submitted in place of completion of this section. **If a hearing is held for this appeal, the Property Tax Appeal Board will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.**

Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, and a property record card (printout sheet in Cook County), or description of each sale showing how it compares to the subject property may also be submitted.

Evidence of assessments of property similar to the subject property, including the current assessment of each property, the property record card (printout sheet in Cook County) for each comparable property, or description of each property demonstrating its comparability to the subject property may also be submitted.

**NOTE: Provide at least three comparables. All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted.**

	Subject	Comp #1	Comp #2	Comp #3
Property Index Number (P.I.N.)				
Address				
Proximity to Subject (Cook County)				
Assessment Class (Cook County)				
Volume				
Total Land Sq. Ft.				
Total Building Sq. Ft.				
Age of Building(s)				
Land-to-Building Ratio				
Number of Buildings				
Number of stories				
Number of Apartments				
Apartment Mix				
Exterior Construction				
Sprinkler System				
Office Space Sq. Ft.				
Warehouse Sq. Ft.				
Date of Sale				
Sales Price				
Sales Price / Sq. Ft. (Sales Price / Impr. Sq. Ft.)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Assessment / Impr. Sq. Ft.)				

**Section VI – Recent Construction Information**

Submit evidence of recent construction of the subject property including the price paid for the land, construction costs of the building(s), and include all labor costs. Include the complete and final statement from the general contractor. NOTE: If the appellant provided any labor or acted as the general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.

The building was constructed, or remodeled, an addition added, or other building erected on \_\_\_\_\_.

Date Land Purchased: \_\_\_\_\_

Total Cost: Land \$ \_\_\_\_\_ Improvement(s) \$ \_\_\_\_\_

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping and/or building permits?  Yes  No

Date the occupancy permit was issued. (Submit 2 copies.): \_\_\_\_\_

Date the building was inhabitable and fit for occupancy or intended use: \_\_\_\_\_

Date the remodeling was completed: \_\_\_\_\_

Date the addition or other building(s) was completed: \_\_\_\_\_

Did owner, or a member of the owner's family, act as the general contractor?  Yes  No

If yes, what was the estimated value of the service? \$ \_\_\_\_\_

Was any non-compensated labor performed?  Yes  No

If yes, please describe and provide estimated value of labor. \_\_\_\_\_

**Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board.**

**Section VII – Recent Photograph of Subject Property and Comparable Properties**

