

# Residential Appeals – A HELPFUL GUIDE

## Before you file an appeal – do this:

Talk to your local Township Assessor. If there is something that can be corrected on your assessed value, your Township Assessor is the person who can correct this information without you having to file an appeal. Be patient, the Assessors are very busy at this time of year! If you aren't sure who the local Township Assessor is, you can find this information on our website at [www.willcountysoa.com](http://www.willcountysoa.com) and click the "Township Assessor Info" link of the left-hand side.

If you and your Assessor **cannot** reach an agreement, follow these steps:

**First off, don't be frustrated.** Filling out an appeal form isn't hard, but it does take some effort on your part. If you have any questions along the way, please contact the Supervisor of Assessments office!



**Let's get started! ✨✨✨✨**

# Filling out the appeal form:

**WILL COUNTY BOARD OF REVIEW  
RESIDENTIAL APPEAL FORM**

Docket# \_\_\_\_\_

**ATTACH ALL SUPPORTING DOCUMENTATION WITH PAPER/BINDER CLIPS**

Real Property Assessment Appeal for the year \_\_\_\_\_

IF AN APPEAL HAS BEEN FILED WITH THE PROPERTY TAX APPEAL BOARD FOR THE PRIOR YEAR, PLEASE INDICATE THE DOCKET NUMBER ASSIGNED TO THE APPEAL: \_\_\_\_\_

**SECTION I (This section must be completed by all appellants for consideration by the Board).**

|   |  |
|---|--|
| <p>_____<br/>Complainant*</p> <p>_____<br/>Street</p> <p>_____<br/>City</p> <p>_____<br/>Telephone</p> <p>_____<br/>Email Address</p> | <p>_____<br/>ARDC#</p> <p>_____<br/>City</p> <p>_____<br/>Zip Code</p> <p>_____<br/>Telephone</p> <p>_____<br/>Email Address</p> |
|---|--|

Petition is hereby made to appeal from the assessment of the \_\_\_\_\_  
the property described below. Notice of such assessment was posted \_\_\_\_\_

Property Identification No. (P.I.N.): \_\_\_\_\_ Township: \_\_\_\_\_

Please complete all information correctly! Your mailing address, email address, and telephone are how we will reach you!

County Parcel Identification No. is your PIN. You must not forget this number.

**Page 1 - Section I** Must be completely filled out with correct and current information. Failure to do this will result in the dismissal of your appeal. This information is also how we will correspond with you, so please use the correct mailing address, email address, and phone number.

County Parcel Identification No. is your PIN. You can find your PIN above your name on your tax bill. It is the 16 digit number with dashes. It will look like: 01-01-01-100-001-0000. If you don't know your PIN, you can find it on our website, [www.willcountysoa.com](http://www.willcountysoa.com) by clicking "Property Search".

**The assessment placed on the real property for 2021 tax year is as follows:**

**By the Assessor** - This is your 2021 assessed value – if you do not have this value, you may find it on our website through the PIN or address search function at [www.willcountysoa.com](http://www.willcountysoa.com)

**Your Claim** - This is where you state what your opinion of the property’s assessed value. Make sure your evidence supports this claim!

|                     |           |            |         |         |            |              |
|---------------------|-----------|------------|---------|---------|------------|--------------|
| 1. By the Assessor: | LAND_____ | IMPR._____ | FL_____ | FB_____ | TOTAL_____ | INSTANT_____ |
| 2. Your Claim:      | LAND_____ | IMPR._____ | FL_____ | FB_____ | TOTAL_____ | INSTANT_____ |

**This appeal is based on:** You are required to check one of these. This is determined by the type of evidence you are submitting:

This appeal is based on: (You must check one or more)

Recent Sale    
  Comparable Sales    
  Assessment Equity    
  Recent Construction

Here’s how you tell what type of appeal you are filing:

**Recent Sale** – You check this option if you are using **your** recent closing documentation, and/or you are using **your** Illinois Transfer Declaration (PTAX-203 Form) for your home, and a copy of your property record card from your Assessor.

**Comparable Sales** – You check this option if you are using comparable and recent sales of homes of like or similar style and size to your home in your area. You must include copies of property record cards from your local Township Assessor, and a copy of the Illinois State Transfer Declaration (PTAX-203 Forms) of those sales, which can be obtained through [www.willcountyrecorder.com](http://www.willcountyrecorder.com) or coming into our office.

**Assessment Equity** – You check this option if you are utilizing comparable homes in your immediate area that are assessed less than your home. These homes should also be of like or similar style and size to your home. You will need copies of property record cards from your local Township Assessor and pictures of the comparables.

By Submission of this Appeal, per Sec 13A & B of Board of Review Rules and Procedures (page 10), I agree to one of the following:

A.) The appellant will be able to retrieve the Township Assessor and/or Taxing Body submitted evidence no less than five (5) business days prior to the hearing with the User ID and Password that was provided at the time of electronic submission.

B.) If the appellant submits the appeal in person or via the U.S. mail, the hearing notice will include a User ID and Password with information on how to retrieve the Township Assessor and/or Taxing Body evidence for my appeal no less than five (5) business days prior to hearing.

Appeal Portal access - BORAPPEAL

**Make sure you sign and date your appeal. This is the single most important thing to remember, and the most forgotten step. *If it's not checked, signed, and dated, it's not a valid appeal.***



By checking the box, I acknowledge and understand this is the procedure to retrieve the Township Assessor and/or Taxing Body evidence for my appeal.

Signature of Complainant or Attorney

Date

**\*\*It is IMPORTANT that you check the box, sign, and date your appeal! Failure to complete this step will result in the DISMISSAL OF YOUR APPEAL!**

**The Board of Review will make no exceptions in processing an appeal that is not checked, signed, and dated.\*\***

## Page 2 Instructions

### Section II

If you purchased your house ***within 6 months*** of the assessment year (2021), please fill in this section.

The answers to this section can be found on your closing paperwork. If your purchase wasn't within this time frame, you ***don't*** need to fill this section in.

**SECTION II** Complete this section if your residence was (recently purchased if the transaction occurred within 6 months of the assessment year).

**READ CAREFULLY- ANSWER ALL QUESTIONS**

Full consideration (Sale Price) \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_  
 From who purchased \_\_\_\_\_ Owner occupied  Yes  No  
 Is the sale of this single-family residence a transfer between family or related corporation?  Yes  No  
 Sold by owner, realtor, or at auction? \_\_\_\_\_ Was a commission paid?  Yes  No  
 Name of realtor firm \_\_\_\_\_ Agent \_\_\_\_\_  
 Was this property advertised for sale? \_\_\_\_\_ How long a period? \_\_\_\_\_  
 If so, in what manner?  Local Newspaper  Multiple Listing  Other, please specify \_\_\_\_\_  
 Was this property sold in settlement of:  Installment Contract  Contract or Deed  Foreclosure?  
 Was the seller's mortgage assumed?  Yes  No If yes, specify amount? \$ \_\_\_\_\_  
 Amount spent on renovating before occupying \$ \_\_\_\_\_ Date occupied \_\_\_\_\_  
 For upcoming year valuation, estimated market value of property after renovation? \$ \_\_\_\_\_

# AFFIDAVIT OF HEARING WAIVER

## AFFIDAVIT OF HEARING WAIVER

(TO BE USED ONLY IF YOU WANT THE BOARD OF REVIEW TO RENDER A DECISION BASED ON THE DOCUMENTS YOU SUBMITTED AND YOU DO NOT WANT TO APPEAR AT A HEARING.)

—OAH\*

I am the owner of the above residential property and wish that the Will County Board of Review accept my complaint, which has been filed and render a decision based on the evidence submitted with my complaint. I also understand that the Board of Review will seek additional evidence form the Township Assessor, Supervisor of Assessments, or from other sources to be considered along with my complaint.

In addition, I acknowledge that no further appeal will be considered by the Board of Review once a notice is sent, but that I may appeal to the State Property Tax Appeal Board within thirty (30) days after the date and/or postmark of written notice of our decision.

Under penalty of perjury, I do solemnly swear that the statements made and the facts set forth in this affidavit and appeal are true and correct, as I verily believe; and if the Board of review accepts my evidence as the basis for the assessment, I hereby waive my request for a hearing.

**ALL EVIDENCE MUST BE SUBMITTED WITH THIS COMPLAINT AND WAIVER. NO ADDITIONAL EVIDENCE WILL BE ACCEPTED AFTER THE FILING DEADLINE OF THIS COMPLAINT.**

\_\_\_\_\_

Signature of Complainant/Attorney

\_\_\_\_\_

Date

**\*\*SIGN THE “AFFIDAVIT OF HEARING WAIVER” IF YOU DO NOT WANT TO APPEAR AT YOUR HEARING.**

**BY SIGNING AND DATING IT, YOU WAIVE YOUR DESIRE FOR AN IN-PERSON HEARING AND YOUR RIGHT TO A REBUTTAL.**

**THIS IS THE ONLY TIME IN THE APPEAL PROCESS YOU MAY REQUEST TO WAIVE YOUR HEARING\*\***

## Page 3-Section III – The Grid

The grid should be filled out to the best of your ability. It is to your advantage to provide as much information as you can to assist the hearing officer to reach a fair and equitable assessment decision.

A majority of the information needed to fill the grid out can be found on the property record cards you obtained from your township assessor. You can use our website as a tool for research; however, you **cannot** submit the information from our website as your evidence.

The reason for that is, the Property Record Cards in your local Township Assessor’s office are the official records, and contain the most recent/accurate information available on properties.

Locate the sales listings on our site, contact your local Township Assessor for copies of the Property Record Cards for those homes, visit the Recorder of Deed’s website or our office for the PTAX-203 forms (if you plan to use them), assemble your pictures, appropriately labeling them to the corresponding comparable.

| INSTRUCTIONS ON PAGE 6         |                      |         |         |         |         |
|--------------------------------|----------------------|---------|---------|---------|---------|
|                                | Subject (your house) | Comp #1 | Comp #2 | Comp #3 | Comp #4 |
| Property Index Number (P.I.N.) |                      |         |         |         |         |
| Address                        |                      |         |         |         |         |
| Neighborhood Code              |                      |         |         |         |         |
| Proximity to subject           |                      |         |         |         |         |
| Total Land                     |                      |         |         |         |         |

### What kind of evidence do I need?

The Board of Review looks for a minimum of 4 comparables.

“Comparables” are homes that are like your home. For example: if you have a 2 story house, make sure you use other 2 story homes. Try to use a minimum of 4, but you may use as many as you want.

The comparables must be in your subdivision and township, as close to your home as possible.

Obtain the property record cards for your home and the comparables at your local Township Assessor’s office. While there, you should talk to your Township Assessor about your current assessed value.

When using homes that have sold in your neighborhood - the sales had to occur in the prior three years of the current year.

Well, what does *that* mean? It means the assessment you are appealing is your 2021 assessment. That 2021 assessment is based on 2018, 2019, and 2020 sales. So, you must use sales in your appeal from 2018, 2019 and 2020. A 2021 sale would only be considered if it is for the subject property, meaning you recently purchased your home and are appealing that assessment.

Copies of the Illinois State Transfer Declaration (PTAX 203 Form) of your sales comps can be obtained through [www.willcountyrecorder.com](http://www.willcountyrecorder.com) or by coming into our office.

### **What kind of pictures do I need?**

Take pictures of the front and back of your home. You only need the front of your comparables. The pictures must be dated from your camera, or a sales slip showing you had the pictures developed this year. The Board needs to know that the pictures you took are recent.

You must also identify what comparable goes with what picture. Write the PIN or “Comp 1” on the back of the picture so the Board can tell which picture goes with which comp on your grid.

### **Section IV – If you recently constructed your home**

Did you build your own house? Did you act as your own general contractor? You need to submit those documents to establish this fact. For instance, the bills for the lumber, materials, bills from electricians, plumbers, bills for concrete work, etc. If you didn’t build your own home, you don’t need to fill out this Section.

**Completed!** ✨ ✨ ✨ ✨

At this point, your appeal is complete. Now, **you must submit the original appeal form**– and all evidence.

**\*\*Last check:**

***-Did you checkmark, sign, and date your appeal?***

***-Did you sign the waiver if you do not appear at your hearing?***

Your appeal is ready to be filed. ✓

**It is highly preferred that you submit your appeal digitally to the Board of Review Portal**

Please visit [borappeals.willcountysoa.com](http://borappeals.willcountysoa.com) to submit!

**A quick-start guide is on the website to help with navigating the portal and to introduce you to all its helpful functions when participating in the appeal process.**

You may also send your appeal and evidence via U.S. Mail to:

**Will County Board of Review**

Will County Office Building

302 N. Chicago Street

Second Floor

Joliet, IL 60432

Please do not use staples if you choose to mail the appeal and evidence.

**\*\*Mailed appeals must be postmarked by September 13, 2021. A later postmarked date will NOT be accepted by the Board of Review.\*\***

** If you have any further questions, please call our office at (815)740-4648 and we will assist you!**