

Dale D. Butalla, CIAO-M • Will County Supervisor of Assessments



Guide to Filing a Complaint at the Board of Review

Step #1: Carefully review your assessment notice for accuracy.

By law, your local township assessor uses valid sales in your area from 2022, 2023, and 2024 to determine your market value for 2025. The assessor then divides the estimated market value by 3 to determine your assessment. If needed, the Supervisor of Assessments then applies a factor to that assessment to get your equalized assessed value.

If you disagree with the figures on this notice, you have up to thirty (30) calendar days from the date of the notice to file a complaint with the Will County Board of Review. Failure to file a complaint within that time forfeits your right to file at the state level. **The** dates of publication are August 6th and August 7th of 2025.



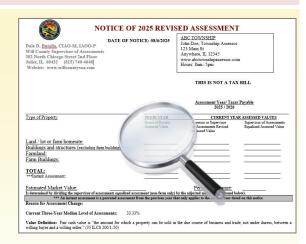
Step #2: Talk with your local township assessor.

Many times simply talking with your assessor will clear up any issues you have with your assessment. Assessors are usually very busy after assessment notices are published, so don't wait to talk to them. You can find your assessor's contact information on the front of your assessment notice.

Step #4: Determine the fair market value of your home, and check to see if your assessment is comparable to sales and assessments and sales of similar homes in your neighborhood.

It's important to know the market value of your home before you file a complaint. You can look at recent sales of similar properties in your area to make that determination. Many assessors have websites that allow you to view your neighbors' assessment values.

Other resources for assessment and sales information include www.willcountysoa.com, Multiple Listing Service (MLS), personal knowledge, and the Will County Supervisor of Assessments Office.



Complaints must be filed with the Board of Review no later than 30 calendar days after the date of this notice.

Step #3: Check that the property characteristics are correct on your property record card.

Property record cards are kept in your assessor's office. The cards contain relevant information about your property like square footage, year built, etc. The Supervisor of Assessments and some township assessors have websites with property record card information as well. However, you must use copies of original property record cards when submitting evidence for your complaint.

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Step #5: Determine the basis for your complaints.

You can file a complaint based on one or more of the following reasons:

- 1) Recent Sale: The subject property was recently purchased, and the assessment is higher than 33.33% of the purchase price.
- **2) Comparable Sales:** The assessment is higher than those of similar properties in your area that have recently sold.
- **3) Assessment Equity:** The assessment is higher than those of similar properties in your area.
- **4) Recent Construction:** The subject property was recently constructed, and the assessment is higher than 33.33% of the cost to build



Step #6: Compile evidence and file a formal written complaint.

Once you've determined your basis for a complaint, you can formally file a written complaint with the Will County Board of Review. You must follow the Board of Review's directions for filing a complaint. Failure to comply fully with all the rules and requests of the Board of Review may result in the dismissal of your complaint. The Board only accepts official complaint forms. Letters stating your objection to your assessment do not constitute a formal complaint. All complaint forms and evidence must be delivered or postmarked by the deadline. It is preferred that you submit your complaint electronically at: borcomplaints.willcountysoa.com.

The deadline to file a complaint for 2025 is September 8, 2025.

Recommended types of evidence include:

- An appraisal (The appraisal needs to have an effective date of January 1st of the current year, which is what your assessments would be based upon.)
- Copies of property record cards from your assessor
- List of recent sales of similar properties
- Photographs of subject property and comparables
- Characteristic information for subject property and comparables (bedrooms, bathrooms, square footage, garages, lots, etc.)
- Real estate transfer declaration or other sale evidence

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Will County Supervisor of Assessments Office

Dale D. Butalla, CIAO-M, IAAO-P Chief County Assessment Officer

302 N. Chicago Street 2nd Floor Joliet, IL 60432

Phone: (815) 740-4648 www.willcountysoa.com

Se Habla Español!

Hours: Monday - Friday 8:30 AM - 4:30 PM

Step #7: Determination of your evidence at a Board of Review hearing.

The Board of Review will continue to conduct in person hearings in 2025.

- Those who file on a residential property will have the opportunity to waive their right to an in-person hearing. Please sign the appropriate documentation when filing the residential complaint.
- Those who file on a commercial/industrial property must report to their hearing on the assigned date and time **in person**.

PROPERTY TAX APPEAL BOARD (PTAB)

After all hearings are complete, the Board of Review will send you written notice of its final decision. If you are not satisfied with the Board's decision, you have thirty (30) calendar days to appeal to the Illinois Property Tax Appeal Board. For more information about the PTAB or to download PTAB appeal forms, visit: http://www.state.il.us/agency/ptab/.

You can also download PTAB forms at www.willcountysoa.com.