

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 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>Complainant* _____</p> <p>Street _____</p> <p>City _____</p> <p>Telephone _____</p> <p>Email Address _____</p>	<p>Attorney for Complainant _____ ARDC# _____</p> <p>_____</p> <p>_____ Zip Code _____</p> <p>Telephone _____</p> <p>Email Address _____</p>
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Please complete all information correctly! Your mailing address, email address, and telephone are how we will reach you!

If you have a Board of Review portal account, provide your user ID: _____

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.

If you have an appeal with the Property Tax Appeal Board make sure you include the docket number. Also, if you previously used the Board of Review portal please provide your user ID.

Now that all of your contact and a few key pieces of information are filled out...lets go to Section II! ✨✨

SECTION II

Petition is hereby made to appeal from the assessment of the _____ Township Assessor relating to the property described below. Notice of such assessment was postmarked on _____

Permanent Index Number (P.I.N.): _____ Township: _____

Address of Property _____

*Please use the attached addendum on page 2 if there is more than one parcel number associated with your appeal.

If this form was picked up from your local assessor's office or from the Supervisor of Assessments Office, we recommend that someone from that office review the assessments to ensure that they are correct and initial this form _____

THE ASSESSMENT PLACED ON THE REAL PROPERTY FOR SAID TAX YEAR IS AS FOLLOWS:

LINES NO. 1 AND 2 BELOW MUST BE COMPLETED. (Information is available at the assessor's office)

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 must check all that apply)

_____ Recent Sale _____ Comparable Sales _____ Assessment Equity _____ Recent Construction

Page 1 - Section II

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 by clicking "Property Search".

Page 1 - Section II CONTD.

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

By the Assessor - This is your 2022 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

Your Claim - This is where you state what your opinion of the property's assessed value. Make sure you attach proper evidence to your claim!

THE ASSESSMENT PLACED ON THE REAL PROPERTY FOR SAID TAX YEAR IS AS FOLLOWS:
LINES NO. 1 AND 2 BELOW MUST BE COMPLETED. (Information is available at the assessor's office)

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 all that apply)

_____ Recent Sale _____ Comparable Sales _____ Assessment Equity _____ Recent Construction

Here's how you know what type of appeal you are filing:

Recent Sale – 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 – 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 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.

Page 2 - Section II CONTD.

SECTION II		ADDENDUM				
Property ID Number (P.I.N) _____						
By the Assessor						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Appellant's Claim						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Property ID Number (P.I.N) _____						
By the Assessor						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Appellant's Claim						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Property ID Number (P.I.N) _____						
By the Assessor						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Appellant's Claim						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Property ID Number (P.I.N) _____						
By the Assessor						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	
Appellant's Claim						
LAND _____	IMPR _____	FL _____	FB _____	TOTAL _____	INST _____	

If you own multiple properties and plan to submit an appeal on multiple PINS, you will need to complete the addendum by listing the other P.I.N.(S) and the values by the assessor and your claim. **This is NOT where you put your comparable evidence.** That comes on a later appeal page!

Page 3 - Section III

By Submission of this Appeal, per Sec C:16 of the 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 evidence submitted by the Township Assessor and/or Taxing Body utilizing the portal. The evidence will be available no less than five (5) business days prior to hearing.

Appeal Portal access - BORAPPEALS.WILLCOUNTYSOA.COM

☐ 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 and **all hearing correspondence**.



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 4- Section IV

If you purchased your house ***within 6 months*** of the assessment year (2022), 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 IV 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 <input type="checkbox"/> Yes <input type="checkbox"/> No
Is the sale of this single-family residence a transfer between family or related corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Sold by owner, realtor, or at auction? _____	Was a commission paid? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name of realtor firm _____	Agent _____
Was this property advertised for sale? _____	How long a period? _____
If so, in what manner? <input type="checkbox"/> Local Newspaper <input type="checkbox"/> Multiple Listing <input type="checkbox"/> Other, please specify _____	
Was this property sold in settlement of: <input type="checkbox"/> Installment Contract <input type="checkbox"/> Contract or Deed <input type="checkbox"/> Foreclosure?	
Was the seller's mortgage assumed? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, specify amount? \$ _____
Amount spent on renovating before occupying \$ _____	Date occupied _____
For upcoming year valuation, estimated market value of property after renovation? \$ _____	

Page 4- Section V

AFFIDAVIT OF HEARING WAIVER

SECTION V

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.)

“OATH”

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. PER RULE C:17d, 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 5-Section VI – 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), and 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 Sq. Ft.					
Design/Number of stories/Class					
Exterior					

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 2022 assessment. That 2022 assessment is based on 2019, 2020, and 2021 sales. So, you must use sales in your appeal from 2019, 2020 and 2021. A 2022 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 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.

Recent Construction Information on your residence

SECTION VII If your residence was constructed within 6 months of the assessment year, or if you have remodeled, added an addition, or other building to your home site within 6 months of the assessment year you are appealing, please complete the following questions:
What was the construction cost? \$ _____

Does this amount include all costs incurred by the construction, such as contractor's fee, architectural or engineering fees, landscaping of home site, and building permits? _____ YES _____ NO

If yes, you must supply a sworn Contractor's Affidavit or a written summary of the total cost to the Board of Review.

- a. Date when residence was substantially complete or initially used or occupied _____
- b. Date when remodeling was completed _____ or
- c. Date when addition or other building to your home site was completed _____

Did owner or member of your family act as the general contractor or subcontractor? _____

Was any non compensated or partially compensated labor performed? _____ If yes, how much? _____

Section VII – 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.


**Congratulations! You have completed
you appeal and are ready to submit it to
the Board of Review! ✨ ✨ ✨ ✨ ✨**

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 wish to appear at your hearing?

Okay! 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 to submit!

If you typed your appeal document, you will need to save the file as a new PDF document. You may also choose to print the appeal and scan the appeal to create a file. Save the scan as a PDF file.

You will then “drag and drop” those files into the appeal portal website: borappeals.willcountysoa.com.


A quick-start guide is on the portal website to help with navigating the portal, submitting your appeal and evidence, 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 12, 2022. 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!**