

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 2026 is September 14, 2026.

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

WILL COUNTY BOARD OF REVIEW
RESIDENTIAL APPEAL FORM Docket# _____

PETITION AND ALL EVIDENCE MUST BE SUBMITTED IN DUPLICATE
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)

Complainant* _____ Attorney for Complainant _____
Street _____ Street _____
City _____ Zip Code _____ City _____ Zip Code _____
Telephone _____ Telephone _____

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 _____

County Identification Parcel No. _____ Township: _____
Address of Property: _____

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 _____

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

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

1. By the Assessor: LAND _____ IMPR _____ FL _____ FB _____ TOTAL _____ INSTANT _____

2. Your Claim: LAND _____ IMPR _____ FL _____ FB _____ TOTAL _____ INSTANT _____

DATE _____ SIGNED _____
Complainant or Attorney

This appeal is based on: Recent Sale Comparable Sales Assessment Equity Recent Construction

*If complainant is other than owner, give name and address of owner _____
PLEASE COMPLETE SECTION II, III, OR IV. —(INSTRUCTIONS ON PAGE 4)

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

The Board of Review will continue to conduct in person hearings in 2026.

- 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.

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