

Date Received (complete) _____

Hearing Date _____

Received by _____ Class Code _____ Docket Number _____

2026 NON FARM ASSESSMENT COMPLAINT FORM

This assessment complaint form is to be used to object the assessment of non-farm property in ST. CLAIR County. To request a hearing before the ST. CLAIR County Board of Review, you must fully complete this form and return it to the ST. CLAIR County Supervisor of Assessments office before the close of business 30 days after publication of change of assessments for your assessment district. Incomplete forms will not be accepted as a complaint to the Board of Review. Contact the Supervisor of Assessments Office for an exact filing deadline for this complaint.

Evidence Attached no Hearing needed In Person Over the Phone

Parcel Information: _____

Property Index Number: _____

Name: _____

Township: _____

Address: _____

Phone: _____

City: _____ State: _____ Zip: _____

Send notice to:(if other than above)

Email: _____

Name: _____

Street Address of the property (if different than shown)

Address: _____

City: _____ State: _____ Zip: _____

If you are not the owner of record, you must file written authorization to act in the owner's behalf.

Check the Reason(s) you are filing an objection to the assessment.

- The property was assessed twice for 2026.
- The assessment is lower higher than the
- assessments of comparable property in the county.
- The property was exempt on January 1, 2026.

- The improvement was not taxable on January 1, 2025.
- Other, such as incorrect description, exemptions not deducted,
- etc. (Describe in detail.):

Additional information that you would have the Board of Review consider: _____

Write the assessed value for your non farm property as of January 1, 2026.

Write the amounts you estimate to be the correct **values of your property as of January 1, 2026.**

Land/lot _____

Land/lot _____

Buildings _____

Buildings _____

Total _____

Total _____

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property can be determined.

Property owner's or authorized representative's signature

Date

ALL EVIDENCE MUST BE IN OUR OFFICE AT LEAST 5 DAYS PRIOR TO YOUR SCHEDULED HEARING DATE OR YOUR APPEAL WILL BE UPHELD WITH NO CHANGE.

**ST. CLAIR County Board of Review
10 Public Square Ste 504
Belleville, IL 62220
BOARDREVIEW@CO.ST-CLAIR.IL.US**

Illinois Property Assessment Appeal Process Guide

General information

When going through the appeal process, you (property owner) are appealing the assessed value (assessment) of your property, **not the tax bill**. The tax bill amount is determined by various tax rates applied to the assessment (after review and equalization by the board of review) by taxing districts (schools, parks, libraries, etc.). Tax rates are not an issue in the appeal process, only the assessment amount may be appealed.

Property is assessed each assessment year by township/multi-township assessor or by CCAO if the county has no township form of government. By law (35 ILCS 200/9-145), assessments of property, other than farmland and coal, are required to be assessed at 33 1/3% of its fair cash (market) value. If the assessment is to increase, the CCAO must publish the change in a local newspaper. The change is subject to further equalization and revision by the board of review as well as state equalization by the Illinois Department of Revenue.

Your appeal must be filed with the board of review 30 days after the CCAO's publication of the changes. Appeals filed late will not be heard. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment. The board of review will mail you final notice of its decision. A list of the final assessment changes is available from your board of review.

See "**Contact Information**" on front for help filing an appeal or to obtain board of review's hearing procedures.

How a tax bill is calculated

The county treasurer bills and collects property taxes for the year following the assessment year. Your tax bill is determined by taking the equalized assessed value (after board of review and state equalization) of your property and applying the aggregate tax rates from levies of all local taxing districts and units of local government. Your tax bill is calculated as follows:

Equalized assessed value — Homestead exemptions = Taxable value (assessment)
Taxable value X total tax rates of all taxing districts = Total tax bill

Note: You may qualify for a homestead exemption which will reduce your property's equalized assessed value. Homestead exemptions are available for general homestead, homestead improvements, disabled persons, disabled veterans, and senior citizens. See "**Contact Information**" on front for assistance with homestead exemptions.

Informal appeal

Before you file a formal complaint (appeal), you should first contact your township or CCAO. An assessor with assessment books for a given year can correct any assessment. Bringing attention to an erroneous assessment early may result in a correction without the formal appeal process.

Formal appeal

If, after talking to your township or CCAO, the matter is **not** resolved, proceed with a formal appeal to the board of review if any of the following claims can be supported:

- The assessor's estimate of fair market value is higher than actual fair market value. Supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.
- Assessed value is at a higher percentage of market value than the prevailing township or county median level as shown in an assessment/sales ratio study. Primary assessment is based on inaccurate information (incorrect measurement of a lot or building, etc.).
- Assessment is higher than similar neighboring properties.

Steps to appeal

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

- 1 Obtain property record card with assessed property valuation.
- 2 Discuss with assessor to determine how assessment was calculated.
- 3 Determine fair market value.
- 4 Determine prevailing assessment level in jurisdiction.
- 5 Determine the basis for formal complaint.
- 6 File Form PTAX-230 with board of review. The Board will begin taking these Complaints when the Tax bills go out. At which time you will be filing for the next tax bill. The board will schedule the hearings in the fall of the tax year.
- 7 Present unfair assessment evidence to Board of Review.

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Evidence needed

To support a claim of unfair assessment, you will need substantial evidence. Evidence may be obtained from the township or CCAO's office, from a professional appraiser, or through research. Pertinent evidence for non-farm property should include some or all the following:

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- Copy of property record card for and photo of property
- Copies of property record cards for and recent photo of similar neighboring properties
- Copy of Form PTAX-203, Real Estate Transfer Declaration, a deed, or a contract for purchase
- Appraisal of property
- Recent sales of comparable properties (including photos, property record cards, and evidence of sale price)
- Photo of elements not on the property record card that detract from the property value and a dollar estimate of the negative effect on the market value.

Appeal to the State Property Tax Appeal Board (PTAB) If you do not agree with the board's decision, you can appeal (in writing) to PTAB or file a tax objection complaint in circuit court. Visit the PTAB's web site at state.il.us/agency/ptab for appeal forms and information.

Mail to:

ST. CLAIR COUNTY BOARD OF REVIEW

10 PUBLIC SQUARE SUITE 504

BELLEVILLE, IL 62220

BOARDREVIEW@CO.ST-CLAIR.IL.US