Coles County Board of Review 2025 Residential Assessment Complaint

Complete this form if you object to the assessment for your property and request a hearing before the Board of Review. You must file this 2025 Property Assessment Complaint Form with any supporting evidence to the address listed below. Complaints must be received or postmarked on or before the filing deadline. The official filing deadline is 30 days after publication of the 2025 assessments by the Supervisor of Assessments Office; please contact their office to obtain the official filing deadline for this complaint. Further information regarding assessment appeals is available on the back of this form and at the website listed below. **Note: Complaints will not be accepted after the filing deadline and will not be accepted via fax or e-mail.**

Step 1: Property Information

Parcel Identification Number (P.I.N.)

Property Address

City State ZIP

IL

Property Class:

_____ Residential

_____ Apartment– less than 6 units

_____ Farm Land w/ Farm Residence and / or Buildings

_____ Vacant Farm Land

Step 2: Ownership and Authorized Agent Information

Property Owner's Name

Mailing Address Line 1 (If Different than Property Address)

Mailing Address Line 2

City State ZIP

( )

Telephone Number

email address

Authorized Agent

Mailing Address Line 1

Mailing Address Line 2

City State ZIP

( )

Telephone Number

email address

Step 3: Check the Reasons for Which you are Objecting to the Assessment

_____ Assessment is higher than 1/3 of the actual market value

_____ Assessment is higher than those of other comparable property

_____ Improvements removed as of January 1, 2025, please describe: _____

_____ Incorrect description on improvements, please describe: _____

_____ Property classification is incorrect, please describe: _____

_____ Incorrect information on farmland usage, productivity indexes (PIs), or debasement adjustments.

_____ Property was in exempt use during the assessment year. (Application for Property Tax Exemption must also be submitted)

_____ Other information: _____

_____ Duplicated assessment

_____ Improvement was not taxable on January 1, 2025

***All complaints must include a narrative for the reason of your complaint and evidence submitted.

Step 4: Current and Requested Assessments (1/3 of Market Value)

Current Assessment		Requested Assessment
_____	Non-Farm Land / Lot	_____
_____	Non-Farm Buildings	_____
_____	Farm Land	_____
_____	Farm Buildings	_____
_____	Total	_____

Step 5: Evidence Submitted

_____ Recent Sale

_____ Recent Appraisal

_____ Comparable Properties-At least 3 no more than 5

_____ Income Documentation

_____ Farm Land Documentation

_____ Other Documentation

Step 5: Sign Below

Property Owner's or Property Owner's Agent's Signature

Date

Office Address: Coles County Courthouse
651 Jackson Avenue
Room 133
Charleston, IL 61920

Supervisor of Assessments:
Phone Number: (217) 348 – 0508
email address: assessment@co.coles.il.us
Office Website: colesco.illinois.gov

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 within 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 assessed value,
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 the 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:

- 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.

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.
7. Present unfair assessment evidence to board of review.

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 of the following:

- Copy of property record card for and photo of property
- Copies of property records 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 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 **www.ptab.illinois.gov** for appeal forms and information.