

# PTAX-230 NON-FARM PROPERTY ASSESSMENT COMPLAINT – Fulton County

Complete this form if you object to the assessment for your non-farm property and wish to file a complaint on your assessed value with the Board of Review. You MUST file the original PTAX-230 (no fax or email forms will be accepted) at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of the form for information regarding assessment appeals.

## Step 1: Complete the information for the property for which you are filing this complaint.

1. \_\_\_\_\_

Property Owner's Name

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City State ZIP

Send Notice To: (If different from above)

2. \_\_\_\_\_

Name (Attorney/Agent)

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City State ZIP

3. Property Index Number (PIN) \_\_\_\_\_

Phone Number: \_\_\_\_\_

4. Assessment year for complaint: \_\_\_\_\_

5. Physical Address of Property: \_\_\_\_\_

6. What is your opinion of the full Market Value?  
\_\_\_\_\_

## Step 2: Check the reason for which you are objecting to the assessment.

6a.  Recent Appraisal

(Appraisal must 2 years old or less)

6e.  Recent Purchase Date \_\_\_\_\_

6b.  Over Valuation/Under valuation

6f.  Other (incorrect size, amenities, etc.)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6c.  Assessment is inequitable with comparable properties.

(Comparable Grid **MUST BE FILLED OUT**)

**Note: Attach ALL WRITTEN EVIDENCE that supports your complaint, including photographs. No videos or power point presentations.**

## Step 3: Write the property's assessed values as of January 1<sup>st</sup>, 20\_\_\_\_\_

	Land Value	Building Value	Total Value
Current Assessed Value			
Requested Assessed Value			

**\*\*Assessed Value = (Market Value / 3) EXAMPLE: \$90,000 MV / 3 = 30,000 Assessed Value\*\***

## Step 4: Sign Below

I swear or affirm that **ALL** evidence is attached to this complaint form and that I am the owner of record for the above listed property, or the duly authorized attorney or agent, and that the statements made and the facts set forth in the foregoing complaint are true and correct.

\_\_\_\_\_  
Property Owner or Authorized Agent Signature

\_\_\_\_\_  
Date

**Step 5: Mail your completed form PTAX-230 to:**

**Contact Information: (309) 547-3041**

**Website: <https://www.fultonco.org>**

**Julie A. Russell**  
**Chief County Assessment Officer**  
**PO BOX 283**  
**Lewistown, IL 61542**

# Illinois Property Assessment Appeal Process Guide

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## General Information

When going through the appeal process, you (the property owner) are appealing the assessed value (assessment) of your property, **NOT THE TAX BILL**. The tax bill amount is determined by the various tax rates applied to the assessment (after review and equalization by the Board of Review) by taxing districts (schools, parks, cities, libraries, etc.) Whether or not you qualify for exemptions, and which ones also determine your tax bill. (Owner Occupied, Senior Homestead, Disabled Person, Disabled Veterans, etc.) Tax rates are not an issue that can be addressed during the appeal process, only the assessment may be appealed.

Property is assessed each year as of its condition/value on January 1<sup>st</sup>. These assessments are completed by Township Assessor, Deputy County Assessors, or the Chief County Assessment Officer (CCAO) By law (35 ILCS 200/9-145) assessments of property, other than coal & farmland, are required to be assessed at 33<sup>1/3</sup>% of 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 equalization by the Illinois Department of Revenue.

Your appeal **MUST BE FILED** with the Fulton County Board of Review within 30 days after the CCAO's publication of the changes. **APPEALS FILED LATE WILL NOT BE HEARD**. Once you receive your tax bill, it is too late to file with the Board of Review. Contact your Township Assessor or the Deputy County Assessors and ask for a review of the assessment on your property. If you successfully filed a complaint with the Board of Review, you will receive a letter in the mail with their decision. See **"Contact Information"** on the front page for information on filing an appeal or to obtain the Fulton County Board of Review Rules.

## How a Tax Bill is Calculated

The County Treasurer/Collector bills and collects property taxes in the year following the assessment year. Your tax bill is determined by taking the equalized assessed value (EAV) of your property and applying the aggregate tax rate, which is determined by the levies of the local tax districts that serve your property. (Schools, libraries, cities, etc.) Your tax bill is calculated as follows:

**(Equalized Assessed Value – Exemptions) x Aggregate Tax Rate = Tax Bill Amount**

**Note:** You may qualify for exemption(s) which will reduce your property's taxable value. See **"Contact Information"** on the front for assistance.

## Steps to File an Appeal

An appeal of an assessment (other than farmland or farm buildings) has several steps that must be completed. (For farmland or farm buildings you must file a PTAX-227, Farm Property Assessment Complaint)

- Obtain a copy of the property record card with assessment valuation.
- Determine your opinion of fair cash (market) value
- Determine the basis for your complaint
- File PTAX-230 along with ALL of your evidence with the Board of Review before the deadline.

## Appeal to State Property Tax Appeal Board (PTAB)

If you do not agree with the Board of Review's final decision, you can appeal (in writing) to PTAB or file a tax objection complaint in the Circuit Court. Visit PTAB's website at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) for appeal forms & info.

## Step 2: Comparable Properties Sheet - Instructions

**Parcel Index Number:** Located in upper left corner of your tax bill (ex. 01-01-01-100-001)

**Address:** Address of property

**Proximity to Subject:** Distance in feet/miles from the subject property.

**Lot Size/Acreage:** Total land area of parcel

**Design:** Overall design of dwelling (1 story, 2 story, split level, A-Frame, Ranch, etc.)

**Exterior Construction:** Frame, Brick, Masonry, etc.

**Year Built:** Year (or approximate year) dwelling was built

**Condition:** Current State of dwelling (Excellent, Good, Average, Fair, Poor, Unsound)

**Number of Bathrooms:** Number of full and half bathrooms in dwelling

**Fireplace(s):** Yes or No; How many if "Yes"

**Central Air:** Is there a Central Air unit?

**Basement Type:** Basement, Crawl, Slab, Piers

**Sq. Feet Finished Basement:** How much of the basement is finished?

**Garage/Carport:** Is there a garage or carport?

**Garage/Carport Square Feet:** What is the square footage of the garage or carport?

**Sq. Feet Living Area:** What is the square footage of ALL living area in the dwelling?

**Other Improvements:** Decks, Patios, Sheds, Permanent Pools, etc.

**Total SFGA Improvements:** Total square footage of ALL structures on parcel

**Sale Price:** What did this property recently sell for?

**Sale Price Per SFGA:** Sale Price ÷ SFGA Improvements

**Date of Sale:** Date of the above referenced sale

**Land/Lot Assessment:** Current Assessed Value of Land or Lot

**Improvement(s) Assessment:** Current Assessed Value of Improvements on Parcel

**Total Assessment:** Total Assessed Value of entire parcel

**Assessment per SFGA:** Total Assessed Value ÷ SFGA Improvements

	Subject (Your Property)	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Parcel Index Number					
Address					
Proximity to Subject					
Lot Size / Acreage					
Design (Ranch, Split Level, 2 Story, etc)					
Exterior Construction					
Year Built					
Condition					
Number of Bathrooms					
Fireplace(s)					
Central Air?					
Basement Type					
Sq. Feet. Finished Basement					
Garage/Carport					
Garage/Carport Square Feet					
Sq. Feet Living Area					
Other Improvements					
Total SFGA Improvements					
Sale Price					
Sale Price per SFGA					
Date of Sale					
Land/Lot Assessment:					
Improvement(s) Assessment:					
Total Assessment:					
Assessment per SFGA:					