

COMMERCIAL APPEAL

State of Illinois – Property Tax Appeal Board

For Assessment Year 20__

Room 402 Stratton Office Building
401 South Spring Street
Springfield, IL 62706-4001
(T) 217.782.6076
(TTY) 217.785.4427

Suburban North Regional Office Facility
9511 West Harrison Street, Suite LL-54
Des Plaines, IL 60016-1563
(T) 847.294.4121

Information on how to complete this form may be found at www.ptab.illinois.gov

Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your appeal.

I would like the PTAB to make its decision based on the evidence provided (no oral hearing necessary).
 I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by PTAB.)
If neither box is checked, your appeal will be written based on the evidence.

Are you appealing off a recently issued township equalization factor? (Multiplier) Yes No (Not applicable to Cook County.)

Did you file an appeal with the Property Tax Appeal Board on this Tax Parcel for the prior year? If yes, indicate the Property Tax Appeal Board docket number assigned to the prior appeal: _____

Section I You **MUST** submit **3 copies** of this form, **2 copies** of all evidence and **2 copies** of the board of review's final decision letter, and if your requested assessed valuation change is \$100,000 or more, you **MUST** submit an additional copy of all evidence.

This form must be completed and postmarked within 30 days of the date of notice on the decision you received from the Board of Review. Written evidence must be submitted with this PTAB form. If you are unable to submit evidence with this form, you must request an extension of time in writing for filing the additional evidence with this form. Without a written request for an extension, no additional evidence will be accepted after the submission of this appeal form. **All Appeals MUST be filed at the Springfield Address listed above.** A separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted on an Addendum form (see 2c below). **Faxed appeals will not be accepted.**

Section II

Appellant (Taxpayer) Information

Last Name _____
First Name _____

Address Line 1 _____
Address Line 2 _____
City _____
State _____ ZIP _____
Telephone _____
Email Address _____

Information on Attorney for Appellant

Last Name _____
First Name _____
Firm Name _____
Address Line 1 _____
Address Line 2 _____
City _____
State _____ ZIP _____
Telephone _____
Email Address _____

Petition is hereby made to appeal from the final, written decision of the _____ County Board of Review which has a date of notice of _____. You **MUST** submit 2 copies of the Notice of Final Decision by the Board of Review.

2a Property ID No. (P.I.N) _____ Township _____
Address of property _____

2b If appellant is other than owner, give name and address of owner. Name _____
Address Line 1 _____ Address Line 2 _____
City _____ State _____ ZIP _____

2c The assessments of the property for the year as made by the (P.I.N. only):
(Use the "Addendum to Petition" form for multiple parcels, which may be found at _____)

1. Board of Review Assessment	Land _____	Impr./Building _____	Total _____
2. Appellant Assessment Requested	Land _____	Impr./Building _____	Total _____

Lines 1 and 2 above **MUST** be completed. Line #1 information is available from the Supervisor of Assessments/County Assessor or the Board of Review offices, or may be on the Notice itself.

2d This appeal is based on (you **must** check one or more boxes):

- | | |
|---|---|
| <input type="checkbox"/> Recent sale – complete Section IV | <input type="checkbox"/> Assessment equity – complete Section V |
| <input type="checkbox"/> Comparable sales – complete Section V | <input type="checkbox"/> Recent construction – complete Section VI |
| <input type="checkbox"/> Contention of law – submit legal brief | <input type="checkbox"/> Recent appraisal (enclose 2 copies of the appraisal) |

Evidence:
 I certify that All Evidence is attached to this Appeal Petition.

2e Date _____

Signature _____

NOTE: IF AN APPRAISAL IS SUBMITTED SECTIONS III THROUGH VII DO NOT NEED TO BE COMPLETED.

Section III – Description of Property

Land Size (indicate square feet or acres): _____

Number of Buildings: _____ Building Size (square feet): _____

Number of Floors: _____ Square Footage per Floor: _____

Construction: Frame Brick Steel Other: _____

Basement: Yes No Basement Use: _____

Other Improvements: _____

List the use of the building and the square footage attributable to that use:

Office Space: Yes No Square Footage: _____

Warehouse: Yes No Square Footage: _____

Apartments: Yes No Number of Apartments: _____

Retail: Yes No Square Footage: _____

Other: _____ Square Footage: _____

If there is more than one building on this parcel, provide the following information:

Building #1 Age _____ Size _____ Use _____

Building #2 Age _____ Size _____ Use _____

Building #3 Age _____ Size _____ Use _____

Section IV – Recent Sale Data

Generally, the price of a recently sold property is considered the best evidence of value. The more proximate in time the sale occurs to the assessment date of your appeal, the more relevant the evidence becomes in establishing the market value of the property. You must submit a valid settlement statement, sales contract and Real Estate Transfer Declaration for recent sale consideration.

Read carefully and answer all questions.

Full consideration (sale price): \$ _____ Date of sale: _____

From whom purchased: _____

Is the sale of this property a transfer between related parties or related corporations? Yes No

Sold by: Owner Realtor Auction Other: _____

Name of Realtor firm: _____ Agent: _____

Was the property advertised for sale? Yes No How long a period? _____

If so, in what manner? local paper multiple listing other: _____

Was this property sold in settlement of an installment contract a contract for deed or a foreclosure?

Was the seller's mortgage assumed? Yes No If yes, specify amount \$ _____

If renovated, amount spent before occupying \$ _____ Date occupied: _____

Section V – Comparable Sales/Assessment Grid Analysis

An appraisal which establishes the market value of the subject property under appeal as of the assessment date may also be submitted in place of completion of this section. **If a hearing is held for this appeal, the Property Tax Appeal Board will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.**

Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, and a property record card (printout sheet in Cook County), or description of each sale showing how it compares to the subject property may also be submitted.

Evidence of assessments of property similar to the subject property, including the current assessment of each property, the property record card (printout sheet in Cook County) for each comparable property, or description of each property demonstrating its comparability to the subject property may also be submitted.

NOTE: Provide at least three comparables. All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted.

	Subject	Comp #1	Comp #2	Comp #3
Property Index Number (P.I.N.)				
Address				
Proximity to Subject (Cook County)				
Assessment Class (Cook County)				
Volume				
Total Land Sq. Ft.				
Total Building Sq. Ft.				
Age of Building(s)				
Land-to-Building Ratio				
Number of Buildings				
Number of stories				
Number of Apartments				
Apartment Mix				
Exterior Construction				
Sprinkler System				
Office Space Sq. Ft.				
Warehouse Sq. Ft.				
Date of Sale				
Sales Price				
Sales Price / Sq. Ft. (Sales Price / Impr. Sq. Ft.)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Assessment / Impr. Sq. Ft.)				

Section VI – Recent Construction Information

Submit evidence of recent construction of the subject property including the price paid for the land, construction costs of the building(s), and include all labor costs. Include the complete and final statement from the general contractor. NOTE: If the appellant provided any labor or acted as the general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.

The building was constructed, or remodeled, an addition added, or other building erected on _____.

Date Land Purchased: _____

Total Cost: Land \$ _____ Improvement(s) \$ _____

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping and/or building permits? Yes No

Date the occupancy permit was issued. (Submit 2 copies.): _____

Date the building was inhabitable and fit for occupancy or intended use: _____

Date the remodeling was completed: _____

Date the addition or other building(s) was completed: _____

Did owner, or a member of the owner's family, act as the general contractor? Yes No

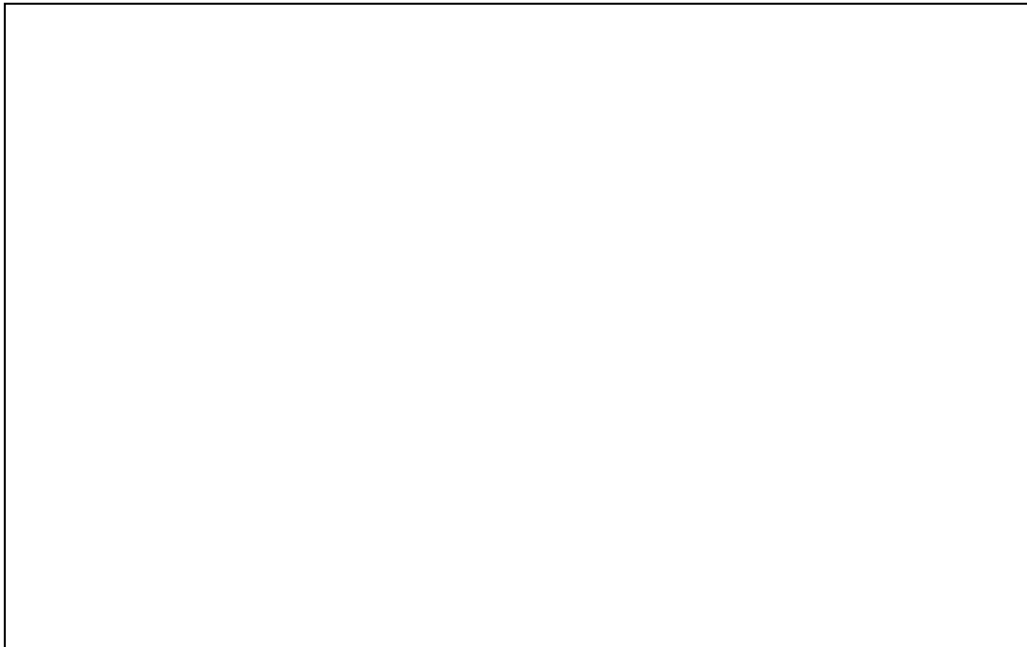
If yes, what was the estimated value of the service? \$ _____

Was any non-compensated labor performed? Yes No

If yes, please describe and provide estimated value of labor. _____

Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board.

Section VII – Recent Photograph of Subject Property and Comparable Properties



CHECKLIST

YOUR APPEAL WILL BE DISMISSED

IF THE FOLLOWING ARE NOT PROVIDED:

- Two copies of Board of Review's original final decision

For Cook County Only: In addition, if your appeal is based upon the date the Board of Review transmitted its decision to the county assessor, then you must also supply a hard copy of the date of transmittal. See [Cook County Board of Review's website](#) for this information.

- County and Township information (Section II)
- Property I.D. Number (Section 2a)
- Board of Review assessments (contact your local assessment office for the correct amounts), and your claim for land, improvement, and the total (Section 2c)
- Appeal must be signed and dated by the property owner or an attorney, and postmark on envelope must be legible; otherwise, date of receipt will be used.
- You must check a basis for your appeal (Section 2d).
- Description of Property completed (Section III)
- Grid Analysis must be completed in full (Section V), unless an appraisal is attached. Attaching information without filling in the Grid completely will result in dismissal of your appeal.
- Two copies of all evidence must be submitted with your appeal, if the change in assessment you request is less than \$100,000. Three copies of all evidence must be submitted with your appeal, if the change in assessment you request is \$100,000 or more.
- Three copies of the COMPLETED appeal petition must be submitted.
- The evidence you submit must support the basis you checked in Section 2d.
- If you checked Comparable Sales, you need to submit sales data on the Grid.
 - If you checked Equity, you need to submit assessment data on the Grid.
 - If you checked Recent Sale, you need to submit two copies of the closing documents.
 - If you checked Recent Appraisal, you need to submit two copies of the appraisal.
 - For Contention of Law, you must submit two copies of your legal brief with supporting authority for your position.