



Property Tax Appeal Board

## Motion to Enforce the Rollover Statute Section 16-185 of the Property Tax Code

Docket Number: \_\_\_\_\_

Base Year Docket No.: \_\_\_\_\_

Current Tax Year: \_\_\_\_\_

PIN: \_\_\_\_\_

*Base Year is defined as the tax year in which PTAB issued a decision lowering an assessed value for an owner-occupied residential property which the movant is seeking to have rolled over for the remainder of the assessment period.*

Now comes the appellant-taxpayer, \_\_\_\_\_ through his, her, or their attorney, \_\_\_\_\_ pro se (without an attorney), and respectfully moves this Board to issue a decision enforcing the "Rollover" provision of the Illinois Property Tax Code, and in support thereof states as follows:

### 1. Rollover Provision of the Illinois Property Tax Code

Section 16-185 of the Property Tax Code (the "Rollover Statute") provides that when the Property Tax Appeal Board (PTAB) renders a decision to lower the assessment of an owner-occupied residential property, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225 unless the property is sold or the decision of PTAB is reversed or modified by a court. 35 ILCS 200/16-185

### 2. Relevant Appeal History Related to the Subject Property

The property that is the focus of the instant appeal was also the subject of the "base year docket no." as identified in the header above. The PTAB issued a decision lowering the assessment value in that appeal to \_\_\_\_\_. The subject property is located in \_\_\_\_\_ County, specifically \_\_\_\_\_ Township. The current tax year is in the same general assessment period, as defined in Sections 9-215 through 9-225 of the Property Tax Code, as the appeal in the "Base Year" appeal, as identified above. 35 ILCS 200/9-215 through 35 ILCS 200/9-225.

### 3. Proof of Owner-Occupied Residential Property Status

The proof that the subject property was an owner-occupied residential property for the period in question consists of the following:

The attached affidavit, signed by the appellant, attests that the appellant is over 18 years old, has personal knowledge of the issue, and that the property was an owner-occupied residential property for the tax years in question.

The proof that the subject property was owner-occupied for the tax years in question is contained in the evidence already submitted to the PTAB. **(Note: An attorney checking "yes" on line 1b of the residential appeal form may not be sufficient evidence that the property is owner-occupied, and PTAB may require a hearing and the appearance of the taxpayer. If the appellant signed the petition and "yes" is checked on line 1b of the residential appeal form, this is more likely to be accepted as sufficient evidence of owner-occupied status.)**

4. Equalization Factor for Appeals **Outside** of Cook County

- a. The applicable equalization factor for the subject property was \_\_\_\_\_.  
(Contact your local assessing official if you do not know your equalization factor).
- b. Resulting in a revised assessment of:

**Land:** \_\_\_\_\_  
**Improvement:** \_\_\_\_\_  
**Total:** \_\_\_\_\_

5. Proof of Notice to the Board of Review

As the undersigned movant, I attest that notice of this motion was sent to the Board of Review and all intervenors by:

U.S. Postal Service or other mail carrier; or,

By sending an email to \_\_\_\_\_  
\_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Typed Name

Appellant

Attorney

Note: Electronic signatures are acceptable.

For example: /s/ John Doe

Instructions for filing:

1. After completing the form, save it as a PDF.
2. The file Name should be "[Docket Number] Request for Rollover."  
For example – 16-25025 Request for Rollover
3. Attaching the decision from the base year will speed up processing.
4. Mail the Motion to PTAB's Springfield Office:

**402 Stratton Office Building**  
**401 South Spring**  
**Springfield, Illinois 62706**