Who should complete this form?
Complete this form if you object to the assessment for your non-farm property and request a hearing before the board of review. You must file the original Form PTAX-230 and one copy with the board of review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of this form for information regarding assessment appeals. Note: Attach any evidence that supports your complaint.

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
( ) Phone Email address
Send notice to (if different than above)
2 Name
Mailing address
City State ZIP
( ) Phone Email address
3 Assessment year for this complaint: 2019

Step 2: Check the reasons for which you are objecting to the assessment
6a ☐ Property was assessed twice for 2019.
6b ☐ Assessment is ☐ lower ☐ higher than assessments of comparable property in this county.
6c ☐ Property was exempt on January 1, 2019.
6d ☐ Improvement was not taxable on valuation date.
6e ☐ Other (incorrect description, homestead, etc.)

7 Any additional information useful to the board of review in hearing your complaint:

Step 3: Write the property's assessed values
As of valuation date: 01/01/2019
8 Assessed values of your non-farm property:
   a Land/lot or farm homestead
   b Non-farm buildings & structures
   c Total

9 Your estimate as to the correct assessment values:
   a Land/lot or farm homestead
   b Non-farm buildings & structures
   c Total

Step 4: Sign below
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

Step 5: Mail your completed Form PTAX-230
Mason County board of review
125 N Plum
Havana IL 62644
City ZIP

If you have questions,
(309) 543-4775 Office hours: 08:00 a.m. to 04:00 p.m.
Phone
Web address:

Contact information:
CCAO: Mason County Supervisor of Assessments
Name
125 N Plum
Havana IL 62644
City ZIP
(309) 543-4775 Office hours: 08:00 a.m. to 04:00 p.m.
Phone
Web address:

Assessor:
Name
Street address
City ZIP
( ) Phone Office hours: a.m. to p.m.
Office hours:
Web address:
Section V - Comparable Sales/Assessment Grid Analysis

An appraisal may be submitted for completion of this section.

An appraisal establishing the fair market value of the subject property under appeal as of the assessment date may also be submitted. (Note: If a hearing is held in the case, 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 or description of each sale showing how it compares to the subject property may also be submitted. (Note: The comparable sales should be similar to the subject property in design, age, amenities, and location.) Provide at least three comparables.

Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property, may also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.) 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.

<table>
<thead>
<tr>
<th>Property Index Number (P.I.N.)</th>
<th>Subject (your house)</th>
<th>Comp #1</th>
<th>Comp #2</th>
<th>Comp #3</th>
<th>Comp #4</th>
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</thead>
<tbody>
<tr>
<td>Address</td>
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<tr>
<td>Neighborhood Code</td>
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<td>Proximity to subject</td>
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<td>Total Land Sq. Ft.</td>
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<td>Design/Number of stories/Class</td>
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<td>Exterior Construction</td>
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<tr>
<td>Number of Dwelling Units in Building</td>
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<td>Age of property</td>
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<td>Number of bathrooms</td>
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<td>Living area (square feet)</td>
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<td>Basement area -- Sq. Ft.</td>
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<td>Finished basement area -- Sq. Ft.</td>
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<td>Air conditioning (Yes or No)</td>
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<td>Number of Fireplaces</td>
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<td>Garage or car port (square feet)</td>
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<td>Other improvements</td>
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<td>Date of sale</td>
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<td>Sale price</td>
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<td>Sale price per square foot (Sale price / Impr. size)</td>
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<tr>
<td>Land assessment</td>
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<tr>
<td>Improvement assessment</td>
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<td>Total assessment</td>
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<tr>
<td>Improvement assessment per sq. ft. (Impr. Assmt. / Living Area (Sq. Ft.))</td>
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</table>
The county treasurer

Your appeal must be filed with the board of review
owner) are appealing the assessed value (assessment)
of your property,
township assessor or by
form of government. By law (35

Property assessment is to increase, the
equalization
once the assessment
is assessed at 33 1/3% of its fair cash (market) value.

Tips to appeal

Steps to appeal

An appeal of an assessment (other than on
buildings) has seven steps. For farmland or farm
buildings, 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.


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 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 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.