

# COMMERCIAL APPEAL

## State of Illinois – Property Tax Appeal Board (PTAB)

Assessment Year 20\_\_\_\_ (Complete)

See page 4 for instructions; also, information on how to complete this form can be found at [www.ptab.illinois.gov](http://www.ptab.illinois.gov)

**Assessment Year appeals BEFORE 2016:** submit 3 copies of completed form; 2 copies of board of review final decision OR 2 copies of a favorable prior PTAB decision; and 2 copies of all evidence. For assessment changes of \$100,000 or more, submit all evidence in triplicate.

**Assessment Year appeals for 2016 and AFTER:** submit 1 copy EACH of completed form; board of review final decision OR a favorable prior PTAB decision; and all evidence. If the total documentation is 500 pages or more, you must submit three collated sets of the documents.

### Section I

**HEARING OPTIONS -- If neither box is checked, your appeal may be decided based on the evidence submitted. PLEASE CHECK ONE:**

- I would like the PTAB to determine the correct assessment based on the evidence submitted. (This may expedite resolution of the appeal.)
- I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)

### Section II

#### Appellant (Taxpayer or Owner) 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 \_\_\_\_\_

**1a** Petition is hereby made to appeal for property located in \_\_\_\_\_ County from:

a) The final, written decision of the County Board of Review dated \_\_\_\_\_ or transmittal date of \_\_\_\_\_ (Cook County only).

**OR**

b) The favorable decision of the Property Tax Appeal Board (PTAB) dated \_\_\_\_\_.

**2a** Parcel Number \_\_\_\_\_ Township \_\_\_\_\_  
 Address of property \_\_\_\_\_

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

**2c** Assessment(s) of the property for the assessment year by parcel number:  
 (Use the "Addendum to Petition" form for multiple parcels found at [www.ptab.illinois.gov](http://www.ptab.illinois.gov) along with special instructions if 50 parcels or more.)

1. Board of Review Assessment: Land \_\_\_\_\_ Impr./Building \_\_\_\_\_ Total \_\_\_\_\_  
 2. Appellant Assessment Request: Land \_\_\_\_\_ Impr./Building \_\_\_\_\_ Total \_\_\_\_\_

*ALWAYS complete lines 1 and 2 above for the assessment year being appealed. 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 the following evidence (you **must** check all applicable 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 complete copy(s) of the appraisal) |

**Evidence:**

I certify this completed form along with enclosed evidence completes my appeal filing.

**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.

**SUBMIT DOCUMENTATION** of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement.

**Answer all questions.**

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

Name of seller: \_\_\_\_\_

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

Sold by:  Owner  Realtor  Auction  Other: \_\_\_\_\_

Name of realty 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 due to a foreclosure action?  Yes  No

Was this property sold using a contract for deed?  Yes  No If yes, specify the date the contract was entered: \_\_\_\_\_

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

## Section V – Comparable Sales/Assessment Grid Analysis

As an alternative, an appraisal establishing the fair market value of the subject property under appeal as of the assessment date may be submitted. **(Note: If a hearing is held in the case, the PTAB will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)**

**Comparable Sales:** Provide at least three recent sales of property comparable to the subject property. Complete the entire grid analysis (except assessment data). Include dates of sale and prices paid. Submit a property record card and/or listing sheet of each sale. (Note: Comparable sales should be similar to the subject property in location, size, design, age, and amenities.)

**Assessment Equity:** Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. Complete the entire grid analysis (except sale data). Submit a property record card for each property. (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.)

**In addition to the above instructions, print additional blank copies of this page and renumber columns if submitting more than three comparable properties. All comparables should be similar to the subject in location, size, design, age, and amenities. Photographs should be submitted if they aid in explaining the appeal.**

	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 / bldg.. size)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Assessment / Bldg. 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 must 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 copy(s) as directed.): \_\_\_\_\_

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(s) of Subject Property and Comparable Properties

If it aids in explaining the appeal, you may submit a page or pages with a photograph of the subject property and comparable properties.

**File completed appeal form with documentation postmarked within 30 days of the date of the final board of review decision OR within 30 days of the date of the favorable PTAB decision.**

*Mail or hand deliver completed appeal to:*  
**Room 402 Stratton Office Building**  
**401 South Spring Street**  
**Springfield, IL 62706-4001**  
**(T) 217.782.6076**  
**(TTY) 800.526.0844**

*Only for hand-delivery of completed appeal:*  
**Suburban North Regional Office Facility**  
**9511 West Harrison Street, Suite LL-54**  
**Des Plaines, IL 60016-1563**  
**(T) 847.294.4121**