STATE OF ILLINOIS
PROPERTY TAX APPEAL BOARD

Location, Location, Location: Why It Matters Procedurally in PTAB Appeals

And Other Tips and Insights

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Illinois Property Tax Appeal Board

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The Property Tax Appeal Board: Scope and Mandate

Jurisdiction & Mandate

An independently-operating administrative agency under the Governor's office (Bipartisan).

Adjudicates real property assessment disputes.

Core Function: Determines the correct assessment of a property.

Outside of Jurisdiction

PTAB has no jurisdiction over:

- Tax exemptions
- Tax rates
- Tax bills

A Tale of Two Jurisdictions

The Illinois Property Tax Code and PTAB Administrative Rules dictate different procedural paths based on county population.

The Cook County Track

- Counties of 3,000,000 or more inhabitants (e.g., 35 ILCS 200/16-160).
- Counties with more than 200,000 inhabitants that classify property for taxation.

The Rest of Illinois

- Counties with fewer than 3,000,000 inhabitants (and those without property classification ordinances).

Establishing Jurisdiction: Timelines & Geographic Triggers

Statutory Authority

35 ILCS 200/16-160
35 ILCS 200/16-180
86 Ill. Adm. Code § 1910.30(a)

Board of Review (BOR) Final Decision

- Counties with < 3,000,000 inhabitants → **Filing Window:** Within 30 days of the BOR decision.
- Counties with 3,000,000+ inhabitants → **Filing Window:** Within 30 days of the BOR decision **OR** within 30 days after the BOR transmits to the county assessor its final action on the township where the property is located (whichever is later).

Notice of Equalization: Jurisdiction via Notice of Equalization is limited. Reduction is restricted to the increase caused by the application of the equalization factor.

The Direct Appeal "Rollover" Pathway

35 ILCS 200/16-185
35 ILCS 200/9-210

The property is an owner-occupied residence.

+

There is a PTAB final administrative decision reducing the assessment for the prior year OR for the prior year(s) the same general assessment cycle.

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Eligible for a Direct Appeal Rollover.

Counties < 3,000,000 Inhabitants: Subject to application of the township equalization factor.

The Jurisdictional Assessment Matrix

Illinois Constitution, Art. IX, § 4; 35 ILCS 200/16-160, 9-145, 9-150, 9-215, 9-220, 9-155; 86 Ill. Adm. Code § 1910.50(c)(1-3)

	Counties < 3,000,000	Cook County (3,000,000+ or Classifying)
Level of Assessment	33.33% (3-year county assessment level as certified by IDOR).	Per Real Property Assessment Classification Ordinance. Class 2 (6 units or less): Appropriate level may be shown through evidence. Other property: Ordinance level applies.
General Assessment Cycle	4 years ("quad"). First year is the same for the county (e.g., Lake) OR varies by township (e.g., Madison).	3 years ("tri"). First year of tri varies by township.

All Counties: Assessor shall view and determine value and assess accordingly in General Assessment Years.

Non-General Assessment Years: Revisions & Omissions

35 ILCS 200/9-160, 9-180, 9-75, 9-85

Universal Rule for All Counties

Assessor shall assess property not previously assessed and new or added improvements not previously assessed (Omitted assessments; Proration of new or destroyed/removed improvements).

Counties < 3,000,000

Township assessor/CCAO authority to "revise and correct an assessment as appears to be just."

Counties of 3,000,000+

County assessor authority to "revise the assessment books and correct them as appears to be just."

Revising vs. Revaluing: Statutory Constraints

Passco Mellody Farm DST Trust v. Kim, 2025 Il App (2d) 240329

- Re-assessment under Sec. 9-75 must revise and correct.
- It may be used only to correct an incorrect assessment.
- In this case, the prior year assessment was correct; therefore, the re-assessment was an invalid revaluation, not a correction.
- Note: Sec. 9-75 applies strictly to counties of less than 3,000,000 inhabitants.

Multi-Dwelling & Condominiums

35 ILCS 200/16-160;
86 Ill. Adm. Code § 1910.30(c)

Multi-Dwelling Properties

Common Scenarios: Apartment + Coach house; Newer main house + Older second dwelling.

Pleading Requirements:

- Describe all improvements.
- Provide allocation of total improvement assessment to each building (and specific request).
- Provide a separate set of comparables for each building.

Condominiums

Standing: Unit owners' or master condominium association may appeal (or intervene).

Multi-PIN Filing: Use Addendum. For 50 or more PINs, a spreadsheet is required.

Evidence Standards:

Recent sale (unit on appeal sold) vs. Comparable sales (sales of similar properties).

Developers, Subdivisions & Farmland

Residential Developments - Counties < 3M

Developer's Preferential Assessment (35 ILCS 200/10-30): Has 4 requirements. Provides basis of preferential assessment. Terminates upon: Completion of residential structure, use for business/commercial/residential purpose, or initial sale.

35 ILCS 200/10-30

Residential Subdivision Common Areas

35 ILCS 200/10-35: Common area = beneficial use and enjoyment reserved for separately owned lots. The separately owned lot assessment already includes a proportionate share of the value of the common area. Common area used for recreational or similar residential purposes and separately owned is assessed at $1.

35 ILCS 200/10-35

Farmland & Farm Buildings

Farmland	Farmland in Counties ≥ 3M	Farm Buildings
10-110 to 10-135: Farmland.	10-130: Farmland in counties of 3,000,000 or more inhabitants.	10-140: Farm Buildings.

10-110 to 10-135

10-130

10-140

The E-Filing Mandate & Portal Rules

E-filing is MANDATORY for attorney-represented appellants via the PTAB website (ptab.illinois.gov).

Gateway

E-File Portal Requirements

- Petitions & incomplete notice responses
- Notes on Appeal (BORs use this option, not "Propose Stipulation")
- Requests to Intervene
- Evidence (including comparable grids)
- Extension requests (including rebuttal)
- Signed stipulations & withdrawals
- Certificates (notice to taxing bodies for class 2 and 3 appeals)
- Proposed stipulations (with limitations)

Mail Only (Exceptions)

- Motions and Responses: Must be served on other parties with certificate of service.
- Correspondence
- Hearing Request or Waiver (Not part of initial filing or cover sheet).

Proposed Stipulations & Withdrawals

86 Ill. Adm. Code § 1910.55; § 1910.50(j)

PROPOSED STIPULATIONS

Use PTAB's exact form. E-file fully signed. Confirm intervenor/BOR signatures.

Cook County	Other Counties
E-file when a hearing/PHC is scheduled; Mail when no hearing/PHC scheduled. Omitted property must be explicitly indicated.	E-file regardless of hearing/PHC status, or Mail.

WITHDRAWALS

Not automatic. Favored, denied only in extreme circumstances.

Cook County	Other Counties
IF: No intervenor + No increase request → THEN: No notice required. IF: Intervenor OR increase request → THEN: Notice AND consent of other parties required.	ALWAYS provide notice. IF: Intervenor OR increase request OR late request before in-person hearing → THEN: Consent required.

Pre-Hearing Conferences (PHC) & Hearings

86 Ill. Adm. Code § 1910.73; § 1910.67(i)

PHC Mechanics

- May be requested by any party or ordered by PTAB.
- PTAB may require a court reporter for requested changes of $100,000 or more.
- Preparation: Secure settlement authority, analyze undisputed facts for stipulation, exchange witness lists.

Hearing Logistics

- Cook County: Likely virtual.
- Other Counties: Likely in-person.
- Witnesses must appear in the modality of the hearing (virtual/in-person).

Motions for Continuances

- Must be filed as a motion by mail as soon as issue arises.
- Granted only for good cause (unavoidable absence/illness of party/attorney/material witness).
- Strategic Tip: More time to discuss settlement is NOT good cause.

Evidentiary Standards: Documents & Appraisers

86 Ill. Adm. Code § 1910.67(e), 1910.67(e)(6), 1910.65(c)(1), 1910.67(l)

Documentary Evidence & Impeachment

- **Virtual Hearings:** Must submit PDF prior to hearing unless document previously filed with PTAB.
- **In-Person Hearings:** No prior submission requirement.

Appraiser Witnesses & Market Value

- Proof of market value may consist of an appraisal of the subject as of the assessment date at issue.
- The **Evidentiary Bar** (Sec. 1910.67(l)): Appraisal testimony offered to prove valuation shall NOT be accepted at the hearing unless a documented appraisal has been timely submitted by that party.
- Appraisal flaws affect the weight the evidence is given, requiring careful engagement, preparation, and supporting testimony.

Burden of Proof & Appraiser Qualifications

Cumberland Acquisition, LLC v. Ill. Prop. Tax Appeal Bd., 2025 IL App (1st) 241868 (Nov. 12, 2025)

- Under Sec. 1910.63(b), the contesting party must submit "substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment" to meet the initial burden of going forward.
- **The Court Held:** Submission of an appraisal—even one later disclosed to have been prepared by an unlicensed appraiser—met the appellant's initial burden of going forward under Sec. 1910.63(b).
- While flaws (like lack of licensing) may severely affect the weight given to the evidence, it fulfills the threshold evidentiary requirement.

Section 1910.94: Property Inspection Mechanics

Phase 1: The Request Limits

- May only be requested by an opposing party.
- Limited strictly to a physical inspection of the subject property itself (Not a request for documents).
- Common mistakes: Requesting too early/late, poor records.

Phase 2: Owner Response Strategy

- Do not simply ignore the request.
- Negotiate terms strictly to avoid disputes (Date, time, duration, permitted areas, allowed attendees, prohibition of photos/video).
- Address special concerns (tenants, pets, privacy). Attempt to reach an agreement on the disputed feature.

Phase 3: The Evidentiary Bar

- If requirements are met and inspection is denied/ignored, it BARS the owner's evidence to refute, discredit, or disprove the opposing party's evidence regarding description, physical characteristics, or condition.
- Enforced by motion.
- Note: It does not bar all owner's evidence or evidence relating to other disputed facts.