



NINE QUESTIONS

TO A FAIR ASSESSMENT

AN EXPLANATION OF THE APPEAL PROCESS IN DEKALB COUNTY

1. **What's my first step to determine if my assessment is accurate?** Call your local township assessor. Make sure the information about your property is correct. The local assessor may also be able to show you other properties similar to yours in your neighborhood. You can determine if your property is equitably assessed. He or she may also have sales information. If you have lived in your home for a long time, you may not realize how much it is worth now.
I didn't agree with the township assessor, what do I do now? Try to work it out with your township assessor's office. If you don't get the assessment satisfactorily resolved then get prepared. You only have 30 days from the

publication date to file an appeal, so you need to start doing your research early.

Once your township has published, go to the county web site at www.dekalbcounty.org. Click on "A-Z Index", "Assessment Office" and "Board of Review & Appeals". Pull up "Publication Dates" for deadline dates. Bring up the Appeal Packet, select the type of appeal and complete. The 2013 Rules and Procedures need to be read and followed. We also suggest that you contact your township assessor. You will need to check the home sales by going to the township office, county office, or to <http://www.dekalbcounty.org/Assessor/SalesListing.html> to view sales in your area. These sales should be dated the first of the year or before, because the assessment of your property is always as of January 1st in the year you are filing unless your value is partial or pro-rated. You might also want to talk to a realtor or an appraiser.

2. **How will I know what my new assessment is?** Letters are only sent when there is a change in your assessment. Except for a quad year, not all parcels will be published. The publication date marks the beginning of the 30-day appeal process for your township. If you are not published and/or do not receive a letter, the 30-day process begins the day that the partial list is published. You may also find these

dates online at the website furnished above.

3. **I'm filing a complaint. What now?** Don't miss the deadline. Forms are available from the DeKalb County Office of Assessments or online at www.dekalbcounty.org. By state statute, your appeal cannot be accepted after the deadline, unless it is postmarked by the deadline. Determine if your appeal is to be on equity or on market value. Your home could be assessed at the correct market value, but if all the other similar houses on your street are assessed below market value, then you are over assessed, because you are carrying a large share of the tax burden. In an equity complaint, you must supply the market value and assessment of comparable properties in your neighborhood. In a market value complaint, you must supply recent sales data to support the fact that your home maybe over-assessed. Remember, you need to use comparable properties. That means properties of similar size, story height, quality of construction and style. You must use the comparable property form to show the differences between the comparable properties and your home. Be sure to file this information with your complaint form. This is your "evidence" to prove that your assessment is incorrect. You want to provide the most convincing case that you can. This means that you also need to show where your information came from. Pictures of your

comparables and your own home are very, very valuable evidence.

After receipt of your appeal, in most instances, you will receive a Notice of Hearing. In addition, you have the option to have your assessment appeal heard on the evidence and in which case you will would need to check that box indicating that no hearing would be required. In this instance you would submit your evidence to the Board of Review, the township assessor would then submit their evidence, and the Board of Review would conduct a hearing based solely on the weight of the evidence provided by both parties.

- 4. What happens at the hearing?** The hearing is somewhat informal. Present will be two or three hearing officers, a clerk to handle the paper work, the township assessor, and you, the property owner. You may be represented by an attorney if you chose. Most residential property owners choose to represent themselves. You must include the “authorization to represent form”, if you have someone represent you at the hearing. The Board will ask you to talk about the evidence that you submitted to prove your assessment should be changed. If you go to the hearing and all you have to say is that your taxes are too high, the Board of Review will tell you that they have no jurisdiction over your tax bill. They can only discuss your assessment and the market value of your

property. Your tax bill is calculated by multiplying your assessment, minus any exemptions, by the rates for the various taxing districts that serve your property. Even a home located very near to yours, may be served by different taxing districts. Due to all those variables, it is best to compare assessment, rather than tax bills. After hearing your arguments and asking you questions about your evidence, then the Board will ask the township assessor to respond to your evidence and information and provide any additional information he or she may have.

- 5. When will I know the decision of the Board of Review?** The Board of Review does not issue official written decisions until all hearings have been held, which can vary from mid-February to Mid-March depending on the number of appeals.
- 6. What if I am still not happy?** Once you have received the written Final Notice of Findings, you will have 30 days from the date of the postmark to file with the Property Tax Appeal board (PTAB). Those forms at the county office or online at www.dekalbcounty.org Click on “A-Z Index”, “Assessment Office” and “PTAB Information”.
- 7. What can I expect if I do that?** You will be expected to provide evidence and proof of your contentions regarding your assessment. Determination of hearing date and all correspondence will originate from the state. However, PTAB hearings

are held at the county office for the convenience of the taxpayer. The state sends a hearing officer to preside over the hearing, which is recorded. The hearing is a little more formal than the local hearing. Again you are allowed to present your case first. The Board of Review is there to explain their reasons for the assessment they placed on the property. The township assessor may be there to provide information and act as a witness for the Board of Review, if the Board made their decision based on information provided by the township assessor. Remember, the appeal to PTAB is “de novo”. That means all new. You can provide additional information that you may have neglected to provide at the county level. The Board of Review can also provide new information.

- 8. When may you expect your decision from PTAB?** Currently it is taking from 1 to 3 years for a decision to reach our office, but for further information you will need to contact PTAB.
- 9. I don’t think the Property Tax Appeal Board made the right decision. Is there anything more I can do?** Since you have exhausted all of your administrative remedies, you can now file a court action. Contact your attorney.

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