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TAX PROTEST INFORMATION

A tax protest is a legal process. This general information is not intended as legal advice and those contemplating a tax protest are strongly advised to retain the services of an attorney.

Your tax amount is based on the assessed valuation of the property as determined by your township assessor, multiplied by the tax rates of the taxing bodies that provide services to the area in which your property is located. Your tax objection complaint, therefore, must be directed against either the valuation and/or the tax rate of a particular taxing body.

OBJECTION TO THE ASSESSED VALUATION

In order effectively protest your property's assessed valuation, you must first have filed an assessment appeal with the Boone County Board of Review at the appropriate time. A notice of the revised assessment was mailed to you last fall and published in a local newspaper. If you did not file an assessment appeal with the Board of Review by the appeal deadline, it is too late to file a tax objection on the valuation at this time.

In addition, if you have filed an appeal with the state Property Tax Appeal Board for the tax year in question, by law you are precluded from filing a tax objection complaint on the assessed valuation.

OBJECTION TO THE TAX RATES

The tax rate is computed by the County Clerk based on the amount levied by each local governmental taxing body and limited by the PTELL (tax cap) law. To effectively protest a tax rate, you must prove that the rate or a portion of the rate is illegal or excessive.

FILING A TAX PROTEST CASE

According to state law, in order to protest the tax bill, you must do two things:

1. Have your real estate taxes paid in full (both installments).
2. File a tax objection complaint with the Boone County Circuit Clerk. There is a \$127.00 filing fee.

The law provides deadlines for each condition to be met. When these two conditions are met, then 100% of the tax will be considered paid under protest.

The following sections of the Property Tax Code govern Tax Objection Complaints: 35ILCS 200/23-5; 35 ILCS 200/23-10; 35 ILCS 200/23-15; and 35 ILCS 200/23-30.