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## **TAX PROTEST INFORMATION**

A tax protest is a judicial 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 to 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. When your assessment is changed, a notice of the revised assessment is mailed to you in the fall and published in a local newspaper. If you did not file an assessment appeal with the Board of Review by the appeal deadline, a tax objection based on the valuation will be dismissed.

In addition, if you have filed an appeal with the Illinois 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 \$335.00 filing fee.

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

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