



Effingham County Treasurer

DEBORAH K. RUHOLL

101 N. FOURTH STREET

P O BOX 399

EFFINGHAM, IL 62401

Phone (217) 342-6844

treasurer@effinghamcountyil.gov

PAYING UNDER PROTEST **TAXPAYER OPTIONS**

**Filing an appeal with the Property Tax Appeal Board, or
Filing a tax objection in Circuit Court**

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

Taxpayers must pay their taxes in a timely manner to protect their rights.

Generally, if a taxpayer does not pay all of the taxes due within 60 days of the penalty date for the final installment, the taxpayer waives any right to recover improper taxes.

Objection to the tax rate.

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

Objection to the Assessed Valuation.

In order to be able to file an objection complaint on the assessed valuation, you must first have filed an assessment appeal with the Effingham County Board of Review at the appropriate time.

If you think that there may be an error in your assessment, first contact the Supervisor of Assessments office. A review of this assessment may reveal an error that may be corrected by the assessor's issuance of a certificate of error which can result in a corrected tax bill. The Supervisor of Assessment office can also check to see if you are receiving all of the exemptions for which you may qualify.

Two options are available if you disagree with the County Board of Review's decision, but **ONLY ONE MAY BE CHOSEN.**

1. The decision may be appealed (in writing) to the Property Tax Appeal Board, a five-member board appointed by the governor. The Property Tax Appeal Board will determine the correction assessment based on the equity and the weight of the evidence. You have 30 days from the Board of Review decision notice. **OR**
2. The taxes can be paid under protest and the County Board of Review's decision can be appealed directly to the Circuit Court by filing a tax objection complaint. Taxes and levies presumed to be correct and legal, but this presumption can be rebutted. The taxpayer must provide clear and convincing evidence.

If after reviewing this information, you still wish to file a tax objection, the law requires that you do the following:

1. All the tax is paid within 60 days from the penalty date of the final (second) installment. This means that both installments must be paid in full.
2. Exception: When the County Collector applies for judgment and holds the tax sale prior to the 60 days payment deadline, then the tax must be paid in full prior to the tax sale.
3. The tax objection complaint must be filed with the Effingham County Circuit Clerk within 75 days from the penalty date of the final (second) installment. You must pay the Circuit Clerk's filing fee at the time of filing the tax objection complaint.

This document is not intended to be legal advice and you are advised to consult with an attorney regarding your rights to protest your taxes. Please review Illinois State Statute 35 ILCS 200/23-5; 35 ILCS 200/23-10; 35 ILCS 200/23-15; and 35 ILCS 200/23-30 regarding tax objections.