**Section 1910.30 Petitions**

a) In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review. In counties with 3,000,000 or more inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Code its final action on the township in which the property is located, whichever is later. (See Section 16-160 of the Code.) Petitions must be filed in accordance with subsection (b) of this Section.

b) Petitions for appeal shall be filed within 30 days after the date of written notice of the application of final adopted township equalization factors by the board of review. Petitions shall be filed for the subsequent year within 30 days after the date of the written notice when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review, or after adjournment of the session of the board of review at which assessments for the subsequent year are being considered. (See Section 16-185 of the Code.) Petitions may be filed by the following methods:

1) By electronic means using the EFP for appeals beginning with the 2016 assessment year, and each year thereafter. An appeal submitted by an unrepresented appellant may be filed using the EFP, in accordance with Section 1910.33. An appeal submitted by an attorney, shall be filed using the EFP, pursuant to Section 1910.33, according to the following schedule.

A) Beginning February 1, 2023 and thereafter, residential appeals if the subject property is located in a county with more than 3,000,000 inhabitants.

B) Beginning May 1, 2023 and thereafter, all appeals for all non-farm property if the subject property is located in a county with more than 3,000,000 inhabitants.

C) Beginning July 1, 2023 and thereafter, all appeals for all types of property from all counties.

2) By actual delivery to the Board;

3) By United States Mail or;

4) By a delivery service other than the United States Mail in accordance with Section 1910.25(b).

c) The petition for appeal shall be on the prescribed form and a separate petition must be filed for each separately assessed parcel except for contiguous single-owner parcels that constitute a single property and except for condominium buildings or unless a written request is made to the Board for the filing of a single petition for multiple parcels. The request, together with the petition, shall be filed within 30 days after the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor, pursuant to Section 16-125 of the Code, its final action on the township in which the property is located, whichever is later. Each petition shall identify and describe the particular property including the PIN assigned to the subject parcel by the county. A photograph of the subject property should be submitted with the petition if it aids the contesting party in explaining the appeal. In appeals in which multiple PINs are consolidated into a single petition, the assessed values and the relief requested for each individual PIN must be separately listed. Single petitions containing parcels of 50 or more PINs must also include a formatted Excel spreadsheet submitted electronically. The spreadsheet is available on the Forms page of the PTAB website located at [www.ptab.illinois.gov](http://www.ptab.illinois.gov). Instructions for completion and submission of the spreadsheet are contained within the document.

d) Appeals filed with the Property Tax Appeal Board shall bear a signature of the contesting party or the contesting party's attorney on at least one petition, and shall be filed with the Clerk of the Property Tax Appeal Board. Corporations, limited liability companies (LLC), partnerships, and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal Board by any person licensed to practice law in the State of Illinois. By signing a petition or filing an appearance, the attorney certifies that he or she has the authority to appear and/or act on behalf of a party in the proceeding. (See Section 1910.70.)

e) If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review or board of appeals or after adjournment of the session of the board of review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225 of the Code, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year or years directly to the Property Tax Appeal Board. (See Section 16-185 of the Code.)

1) For assessment years prior to 2016, two copies of the written notice of the decision of the board of review must be filed with the petition, if one has been issued. Alternatively, two copies of the decision of the Property Tax Appeal Board reducing the assessment of the subject property for a prior year within the same general assessment period shall be provided.

2) Beginning with the 2016 assessment year, and each year thereafter, the contesting party shall file one copy of the petition, one copy of the written notice of the decision of the board of review or the decision of the Property Tax Appeal Board reducing the assessment for the prior year or years within the same general assessment period conferring jurisdiction on the Property Tax Appeal Board, and one copy of the written and documentary evidence, unless the petition and evidence exceeds 500 total pages, in which case, the petition and all written and documentary evidence must be submitted in triplicate.

f) When filing an appeal petition pursuant to subsections (a) and (b):

1) For assessment years prior to 2016, petitions for appeal shall be filed in triplicate and all copies of the same shall be properly signed as stated in subsection (d). In every case in which a change in assessed valuation of less than $100,000 is sought, all written and documentary evidence must be submitted in duplicate with the petition. In every case in which a change in assessed valuation of $100,000 or more is sought, all written and documentary evidence must be submitted in triplicate with the petition.

2) Beginning with the 2016 assessment year, and each year thereafter, the contesting party shall file one copy of each document required by subsection (f)(1), unless the petition and evidence exceeds 500 total pages, in which case, the petition and all written and documentary evidence must be submitted in triplicate.

g) If the contesting party is unable to submit written or documentary evidence with the petition, the contesting party must submit a written or electronic request for an extension of time with the petition. Upon receipt of this request, the Board shall grant a 30 day extension of time. The Board shall grant additional or longer extensions for good cause shown. Good cause may include, but is not limited to, the inability to submit evidence for a cause beyond the control of the contesting party, such as the pendency of court action affecting the assessment of the property or the death or serious illness of a valuation witness. Without a written or electronic request for an extension, no evidence will be accepted after the petition is filed. Evidence sent by mail shall be considered as filed on the date postmarked or in accordance with Section 1910.25(b).

h) Every petition for appeal shall state the facts upon which the contesting party bases an objection to the decision of the board of review, together with a statement of the contentions of law the contesting party desires to raise. If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition. Extensions of time shall be granted in accordance with subsection (g). Failure to do so shall result in dismissal of the appeal.

i) Every petition for appeal shall give the contesting party’s telephone number, mailing address, and e-mail address where correspondence to the contesting party may be received by the contesting party or his or her attorney. Notice to the contesting party's attorney shall be deemed notice to the contesting party. A contesting party or attorney shall provide one or more e-mail addresses for receipt of service of proceedings. The Property Tax Appeal Board must be notified in writing or electronically by any party of a change of telephone number, mailing address, or any e-mail address within 30 days after the change.

j) The petition shall in all cases state the assessed value of the land, and the assessed value of the improvements (structures), and the total assessed value as placed on the property by the board of review. The petition must also state the assessed valuation of the land, and the assessed value of the improvements (structures), and the total assessed value that the contesting party claims to be correct. The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as "Amended" setting forth the assessed valuation of the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). No amendment to the contesting party's assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).

k) All information required to fully complete the petition shall be furnished by the contesting party at the time the petition is filed. Incomplete petitions and/or a letter shall be returned with an explanation of the reasons for the rejection. The contesting party must resubmit the corrected petition within 30 days after the date of the return of the petition. If the returned petition is not resubmitted within the 30 day period, the appeal will be dismissed from consideration by the Board. Petitions that are not properly signed, petitions that do not state the assessed valuation assigned by the board of review, petitions that do not state the assessed valuation considered correct by the contesting party, petitions that do not include an e-mail address for the contesting party or the contesting party’s attorney, and petitions not containing all information as required in this Section, shall be treated as incomplete petitions. Written or documentary evidence will be accepted after receipt of a completed petition only when a written or electronic request for an extension of time was filed in accordance with subsection (g) and granted.

l) Upon receipt of a completed petition, including the written and documentary evidence from the contesting party, the Clerk of the Property Tax Appeal Board shall send a copy of the petition, including all documentary evidence, by mail or by electronic means, to the board of review and shall only forward a copy of the petition to the State's Attorney of the county in which the property is located. The Clerk shall cause the completed petition, including all documentary evidence, to become a part of the appeal proceedings and record.

m) If the petition for appeal is filed by an interested taxing body, rather than by the owner or taxpayer whose assessment is in question, the taxing body must furnish the name and address of the owner and/or taxpayer of the property in question, if different from the owner, the name and address of the registered agent of the corporate owner or taxpayer, or the name and address of any partner or registered agent of a partnership owner or taxpayer. A copy of the completed petition shall then be sent to the owner and/or taxpayer of the property by the Clerk of the Property Tax Appeal Board. Any petition filed by an interested taxing body on property owned by a corporation or partnership must be served upon the registered agent of the corporation or upon any partner or registered agent of the partnership by mail, with proof of service filed with the Board. Any petition filed by an interested taxing body without the name and address of the owner and/or taxpayer of the property in question shall be treated as an incomplete petition in accordance with subsection (k).

(Source: Amended at 47 Ill. Reg. 2075, effective January 27, 2023)