



Macon County Board of Review

141 S Main St. Suite 401

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Important Instructions for Filing an Appeal

You can file a board of review complaint with at least one of the following types of evidence:

The more evidence you submit the more likely you are to have a favorable outcome.

A complete signed closing statement from a purchase within the last year

A complete appraisal prepared by a licensed appraiser within the last year

A board of review comparable grid with three properties that have sold in the last year

Proof of demolition in the form of a building permit or invoice

Use the following checklist to make sure you have all of the required documentation.

- ☐ Two copies of the completed PTAX 230
- ☐ A color picture of the front and back of the house
- ☐ Two copies of all documentation (appraisal, comparable grid, or closing statement)
- ☐ A digital copy of the appraisal on removable media for commercial property only
Plus two paper copies.
- ☐ If the property owner is a Corporation, LLC, LLP the appeal **MUST** be signed and represented by an attorney licensed to practice law in the state of Illinois, accompanied with a letter of authorization to represent signed by the owner.

Once you have filed your complaint the board will review your case and make a tentative decision. If you agree with the tentative decision you do not need to do anything. If you disagree then you have 15 days to request a hearing. You must request the hearing in writing. You will receive a written notice of the hearing and can present new evidence at the hearing. The hearing is informal and will be in front of the three-member board of review. After the hearing the final decision will be mailed in writing. If you disagree with the decision you can appeal it to the Property Tax Appeal Board in Springfield. The forms can be obtained in the supervisor of assessments office.

We will provide the complete board of review rules upon request.