

# Abstract Filing Checklist

- Original Signatures
  - PTAX-280A (Tentative) **signed** by S/A or PTAX-260A (Final) signed by the County Clerk on legal size paper
  - PTAX-204-S/A (Tentative) **signed** by the S/A or PTAX-204 B/R (Final) signed by the Clerk of the B/R (may be signed by B/R members, but it must have the clerk's signature) on legal size paper
- PTAX-280A or PTAX-260A Abstract
  - Add all classes to total line for acres, parcels, assessed values, use assessed values (billing totals) and property assessed for the first time. Parcels may not equal the total due to overlapping parcels
  - If Conservation Stewardship or Wooded Acreage acres and parcels must be reported on lines 39 and 40. If Conservation Stewardship or Wooded Acreage assessed values for only unimproved parcels must be reported on lines 39 and 40. If Conservation Stewardship or Wooded Acreage assessed values for improvements and land associated with the improvements must be reported on lines 12 & 13 and 14 & 15.
  - All totals for each class must equal the Total - All Locally Assessed line
  - The total of all Locally Assessed for each Township must equal the Total - All Locally Assessed on the County Summary page for all columns
- PTAX-260-R or PTAX-280-R Reclassification Table
  - Add all classes in Part 1 and Part 2. The total for each class of all of the Townships must equal the total for each class on the County Summary page.
  - All "From" in Part 1 has a "To" in Part 2 that is not from the same class to the same class of property.
  - All FROM "Other" and TO "Other" is identified by class of property in Parts 1, 2, 3 and 4.
  - If any property in the FROM "Other" or TO "Other" is listed as either a class 28 or 29, it must be identified whether it is improved or unimproved.
- PTAX-204 Report on Equalization - **signed** by appropriate official(s) on legal size paper
  - Add all classes (if reported by class) to the total line and all class totals to the column total line for each Township. The total of each column of all of the Townships must equal the total for each column on the County Summary Page.
  - If there are no factors reported or a factor of 1.0000 for all Non-Farm Property in column 8, columns 3+4+5 must equal column 10. If there are factors other than 1.0000 reported, columns 3+4+5 must NOT equal column 10.
  - If a factor other than 1.0000 was applied, the factors published in the Preamble of Publication must match the factors reported on the Report on Equalization.
- Newspaper Publication - Tentative per 35 ILCS 200/12-10
  - Preamble of the Publication lists the Median Level of Assessment for the assessment district.
  - If a factor was applied in the assessment district, a general statement is included indicating that assessments have been changed because of the application of an equalization factor and sets forth the percentage of increase or decrease represented by the factor.
  - Preamble of the Publication is substantially similar to the example provided in 35 ILCS 200/12-10 and *additionally* includes:
    - A statement advising the taxpayer that assessments of property, other than farm land and coal, are required by law to be assessed at 33 1/3% of fair market value.
    - The name, address, phone number, office hours, and if one exists, the website address of the assessor.
    - A statement advising the taxpayer of the steps to follow if the taxpayer believes the full fair market value of the property is incorrect or believes the assessment is not uniform with other comparable properties in the same neighborhood. The statement shall also:
      - Advise all taxpayers to contact the township assessor's office, in those counties under township organization, first to review the assessment.
      - Advise all taxpayers to file an appeal with the Board of Review if not satisfied with the assessor review.
      - Give the phone number to call for a copy of the board of review rules; if the Board of Review maintains a website, the notice must also include the address of the website where the Board of Review rules can be viewed.
    - A statement advising the taxpayer that there is a deadline date for filing an appeal with the Board of Review and indicating that deadline date (30 days following the scheduled publication date).
    - A brief explanation of the relationship between the assessment and the tax bill.
    - In bold type**, a notice of possible eligibility for the various homestead exemptions as provided in Section 15-165 through Section 15-175 and Section 15-180.
    - Farmland Assessment Change Publication
- Newspaper Publication - Final per 35 ILCS 200/12-40 and 16-65
  - Preamble of Publication lists the proposed increase to the assessment of any class of property or of any township or multi-township or part thereof, or any portion of the county.
  - The citizens of the territory have the opportunity to be heard within 20 days of the publication date.
- PTAX-282 Non-Farm Property Exceeding \$999,999 in Assessed Value (Final Only)
  - Verify that the report does not include any Farm property. If the report that the Department receives includes farm property, the Department will return the report to the county and request that the report be updated.

# Abstract Filing Checklist

- Total each Township adding the Total Assessment for Residential, Commercial and Industrial.
- Add all Township totals and confirm that it matches the grand total for the county.
  
- Tentative Abstract Filing with the Department Includes:
  - PTAX-280-A Tentative Abstract of Assessments
  - PTAX-204 S/A Report on Equalization of Local Assessments by CCAO
  - PTAX-280-R Reclassification Table
  - Preamble of Publication of Factors - a copy of the Preamble from the newspaper is required - if published in multiple newspapers, send a copy of each (This Preamble and Publication must meet requirements of Sec. 12-10).
  
- Final Abstract Filing with the Department Includes:
  - PTAX-260-A Final Abstract of Assessments
  - PTAX-204 Report on Equalization of Local Assessments by B/R
  - PTAX-260-R Reclassification Table
  - Preamble of Publication of Factors, when applicable - a copy of the Preamble from the newspaper is required - if published in multiple newspapers, send a copy of each (This Preamble and Publication must meet the requirements of Sec. 12-40 and Sec. 16-65).
  - PTAX-282 Report of Non-farm Property with Assessments over \$999,999

# Abstract Filing Checklist

**Publication Examples:**

**No Factor Applied:**

**NOTICE TO TAXPAYERS OF [XXXX ASSESSMENT DISTRICT, XXXX TOWNSHIP, XXXX COUNTY]  
ASSESSMENT YEAR YYYY  
REAL ESTATE ASSESSMENTS**

The following is a complete list of real estate that has been made or changed by the Township Assessor or Supervisor of Assessments for the YYYY assessment year for [XXXX Assessment District, XXXX Township, XXXX County]. This publication is made in accordance with Section 12-10 of the Property Tax Code and serves as public notice to the taxpayers of [XXXX Assessment District, XXXX Township, XXXX County] of the assessed values fixed upon their property by the Township Assessor or Supervisor of Assessments. The assessment of property other than farmland and coal are required by law to be assessed at 33 1/3% of fair market value. The median level of assessment for non-farm property in [XXXX Assessment District, XXXX Township, XXXX County] is [00.00%]. You may check the accuracy of your non-farm property by dividing your assessment by the median. The resulting value should equal the estimated fair cash value of your non-farm property. If the resulting value is greater than the estimated fair cash value of your property, you may be over assessed. If the resulting value is less than the fair cash value of your property, you may be under assessed. All equalized assessed values are subject to further equalization and revision by the [XXXX] County Board of Review as well as equalization by the Illinois Department of Revenue.

If you believe that the full fair market value of your property is incorrect or you believe it is not uniform with other comparable properties you may wish to contact your Township Assessor or Supervisor of Assessments Office to review your assessment.

|                        |                           |
|------------------------|---------------------------|
| XXXX Township Assessor | Supervisor of Assessments |
| Person's Name          | Person's Name             |
| Street Address         | Street Address            |
| City, State, Zip       | City, State, Zip          |
| Telephone Number       | Telephone Number          |
| Website URL            | Website URL               |

If after reviewing details of your property with the Supervisor of Assessments Office or Township Assessor, you still believe your assessment is incorrect, you may wish to file an appeal with the Shelby County Board of Review. Appeal forms and a copy of the Board of Review rules may be obtained by contacting the Board of Review at:

Board of Review  
XXXX County  
Street Address  
City, State, Zip  
Telephone Number  
Website URL

Appeals must be filed on or before [DATE], which is 30 days from the date of this publication.

The equalized assessed value of your property minus exemptions is multiplied by the tax rate to arrive at the taxes you will pay. The tax rate is determined by the amount the taxing bodies levy in your tax districts.

**Owner occupied properties may be eligible for various homestead exemptions as provided for in Section 15-165 through Section 15-175 and Section 15-180 of the Property Tax Code. Contact the XXXX County Supervisor of Assessments Office at [(000) 000-0000] for more information on these exemptions.**

**\*\*\*Pursuant to 35 ILCS 200/10-115, the FARMLAND ASSESSMENTS for the YYYY assessment year will [increase/decrease] by [00%] of the preceding year's median cropped soil productivity index as certified by the Illinois Department of Revenue with data provided by the Farmland Assessment Technical Advisory Board resulting in a [\$00.00] per acre [increase/decrease] for each soil productivity index.\*\*\***

# Abstract Filing Checklist

Annual Notes:

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