



Illinois Department of Revenue Tentative Abstract Filing Checklist

PTAX-280-A and relevant schedules

All forms should be sent on the proper page size, printed single-sided, and signed where appropriate. Failure to file on the proper form and in the proper format will lead to delays in processing the Abstract package.

Below is a checklist that must be followed in preparation of completion and filing of the Abstract package.

Original Signatures

- PTAX-280-A **signed** by Chief County Assessing Officer on legal size paper.
- PTAX-204-S/A **signed** by the Chief County Assessing Officer on legal size paper.
- In the absence of a seated CCAO, the County Board Chairperson must sign the documents.

PTAX-280-A Form

- 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.
 - assessed values for only unimproved parcels must be reported on lines 39 and 40.
 - 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 43.
- 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-280-R Reclassification Table

- Add all classes for Parts 1, 2, 3, and 4. The total for each class of all of the Townships must equal the total for each class on the PTAX-280-R 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

- 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 PTAX-280-A 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.

Tentative Abstract Filing Checklist, continued.

Newspaper Publication – per 35 ILCS 200/12-10

- Preamble of the Publication lists the Median Level of Assessment for the assessment district. (A sample Preamble of the Publication is available on the Department of Revenue website.)
- 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 - must show annual amount of change per acre.

Tentative Abstract Filing with the Department must contain the following:

- 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. The Preamble and Publication must meet requirements of Sec. 12-10.