

What to Expect Next in the Illinois Property Tax Appeal Cycle

O'Connor what to expect next in the Illinois property tax appeal cycle.

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In Illinois, depending on the county where the owner's property is located, they may have multiple opportunities to appeal their property tax assessment. For owners in Cook County, the first is the local assessor's office, where the property owner can request a review of their property's assessed value. If they are unsatisfied with the assessor negotiated value, then they can appeal to the county board of review (BOR), and the board can reconsider their assessment.

Beyond that, appeals can be filed with the Illinois Property Tax Appeal Board (PTAB) or through the circuit court for judicial review.

For Illinois counties outside of Cook, the process will start with the BOR protest and then continue with PTAB. With deadlines often specific to the owner's individual county and township, and staggered over the course of the year, many property owners have already submitted their filings, while others are still in the process of preparing their submissions. Whether owners have already filed an appeal or are planning to, it is crucial for the owner to get educated on all the steps to appeal to ensure property tax ease and success in the future.

Step by Step Overview

As mentioned before, in most Illinois counties, the appeal cycle progresses through three distinct stages:

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Assessor Level Review (Cook County)
County Board of Review (BOR)
Illinois Property Tax Appeal Board (PTAB)

Assessor Review

Cook County property owners often face more than their fair share of complications and headaches when it comes to property taxes. Fortunately, one factor in their favor is the preliminary level of appeal available at the assessor's office. The assessor level is the first opportunity to review or challenge the property tax assessment. At the first level, before filing a formal complaint, Cook County property owners can meet with or submit evidence (comparable property assessments, appraisals, or photos) to the local assessor to review the property record, which includes the property card and assessment data, and correct any factual errors. Some examples of factual errors can include incorrect physical data, misclassification, or property description mistakes.

County Board of Review (BOR)

If formal review doesn't resolve the issue, if the owner is left unsatisfied with the outcome, or if the property is located outside of Cook County, then they can file a formal complaint using Form PTAX-30 to the county BOR. The BOR has the authority to hold hearings, review the evidence, adjust the tax assessment, and issue a written decision that can either uphold, reduce, or even increase the assessment.

Illinois Property Tax Appeal Board (PTAB)

Fortunately, there is another option if the owner received an unfavorable outcome from the BOR. The owner can appeal to the statewide Illinois PTAB. They must appeal to the PTAB generally within 30 days of the county's BOR written decision under Illinois law. They can expect a state-level, independent review of your property assessment, and the process is more formal and evidence-driven, involving the property's appraisal, comparable sales data, and expert testimony.

Circuit Court (Judicial Review)

If, after the PTAB decision, the owner is still unsatisfied, they can file a suit in the Illinois circuit court in the county where the property is located, and this is what is known as a judicial review. From the circuit court decision, the owner can appeal even further to the Illinois appellate courts, though this option is less common in typical tax assessment cases.

Part of the multi-level property tax appeal system includes local governments that each levy their own property taxes. Township assessors then determine property values, which are equalized at

the state level to ensure there is fairness across the counties. The total property tax bill combines all these local levies, meaning taxpayers contribute to multiple jurisdictions through a single payment.

Appealing at every level of the tax appeal cycle offers another opportunity for reassessment and review of evidence, thus a greater chance at lowering the assessment.

What Property Owners Can Expect Next

If the owner has already filed at the assessor or BOR level, they can expect to get notified of the results, after which they can decide to appeal at the PTAB level. It is important for the owner to be prepared to review evidence and determine whether escalation to PTAB is the right move. If the owner is still preparing to file, it is important to make sure to gather supporting data and evidence early to ensure a timely and complete submission.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax reduction services in Illinois, Texas, Georgia, and New York. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

Patrick O'Connor, President

O'Connor

+ + +1 713-375-4128

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