



### UNDERSTANDING PROPERTY TAXES

By Richard Skillings

#### Understanding Property Taxes--The Protest

(Part 4 of a 4-part series)

Protesting the assessed value of your property is the only means to be certain that you are not overtaxed. It's a time-consuming process, but one that will pay dividends if you have been over assessed and successfully protest. Taking that time is like paying yourself a wage--and much more than you are paying the assessor for doing basically the same thing to get you a bad result. If you think of it that way, you'll be happy to put in the time.



You cannot protest your tax bill; by the time you get it, all legal opportunities to protest are over. Your protest is for only one thing--the assessed value of your property. The formal protest must be filed within 30 calendar days of the date of notice, so taking a weekend to collect and assemble the data will not suffice. Moreover, you may not be able to get an appraisal within the allotted time. So start getting data together now, in anticipation of the next assessment.

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### Visiting with Secretary Sees



*Left to right: Mary Lamie, IDOT District 8 Engineer, Richard Ellerbrake, Spokesperson Stop158, Illinois Secretary of Transportation Milton R Sees, and Illinois Director of Highways Christine M Reed*

#### What's the next step for the Gateway Connector?

Recently Stop158 visited with Secretary of Transportation Milton Sees, District 8 Engineer Mary Lamie and Illinois Director of Highways Christine Reed in Springfield. We were encouraged by their words. According to Secretary Sees, "We recognize that the public is not only our customer but also our employer."

In order to stop a project like the Gateway Connector, we must get our elected officials i.e. mayors, city administrators, county chairman, etc. to send a letter to Secretary Sees (with a copy to our elected Illinois State Senate and House representatives) expressing opposition to the Gateway Connector project.

Stop 158 requests you to send a letter to your mayor and elected representative asking them not to spend \$23.7M on another study for the GC. Here is the URL address you can use to contact your representative:<http://www.elections.state.il.us/DistrictLocator/SelectSearchType.aspx> ●



### Get involved!

Stop158 is seeking a volunteer with video skills. Please let us know if you can help. Send you name and contact information to [smartgrowth@stop158.org](mailto:smartgrowth@stop158.org).

The protest form is called the Residential Appeal, State of Illinois (available at the Assessor's office). It can be used to appeal to both the county Board of review or the State's Property Tax Appeal Board. It takes quite a bit of time to accumulate all the factual data you will need to complete the form. The submission is akin to testimony before a judge, so it's vital that only objective evidence be submitted. Opinions and miscellaneous interpretations are disregarded and are a waste of time; if you submit false statements or evidence, you may be criminally liable. There are four choices:

**Recent sale.** Clearly, the best evidence that your property is over assessed is an arm's length transaction between a buyer and seller. It's considered "recent" if it closed within the last 12 months. To protest the assessment, simply fill out the section on Recent Sale Data and submit copies of the appropriate closing documents. The rest of the form is not relevant. If you built the improvement, there's a section to demonstrate the actual cost of construction; this process replaces the sale evidence when there is no actual sales transaction.



**Recent appraisal.** The next best evidence of a property's fair market value is an outside valuation by a professional appraiser. The appraiser will do all the research you would have to do if you were to choose one of the other two choices. It's a simple matter of affixing a copy of the complete appraisal in lieu of completing the section on comparable sales/assessments. Recognize, though, that if the appeal goes to the State, the hearing officer may expect the appraiser to testify, which will add more cost. It's also possible that your property is reasonably assessed, so that paying an appraiser might not only cost the \$250-500 fee, but might end up providing you no evidence at all. Nonetheless, it will provide an objective opinion on the value of the property and your proper tax liability.

**Recent sales of comparables.** The third method of filing a protest is to turn in at least three recent sales of comparable properties. One way to find these properties is to start with all sales that are in the general price range that you think your property is worth (use the local newspaper, etc.). Find

at least 10-12 properties that have been sold in the last six months, because many of them will not be usable in your protest, as they may not be "comparable." To determine that, you'll need to get each one's "property record card" to find their descriptions. Those are available from the courthouse, assessor's office, or online.



You will also need the addresses to get the cards you'll need. Since the final criteria in the evaluation is price per square foot, select three properties which have a lower per square foot selling price than your per square foot assessment. For the protest form you'll also need photos of the properties; drive to the locations and photograph each. The protest must be submitted in duplicate, so take enough pictures. On the protest form, you must fill in every block, including the parcel ID, the size of the structure, number of floors, etc., of the other properties. This data is shown on the property card. The card should be submitted as evidence with the protest form (to prove comparability), but as the basis of the protest is the selling price, a document on the sale is necessary evidence, as well. Each county maintains such documents and will sell you copies of them.

**Assessed values of comparables.** The weakest method is to turn in specifics about properties similar to yours, and show their assessed values (per square foot) are lower than yours. This is the option most often used. However, because it's the weakest, the evidence provided must be compelling and the properties must be as close in nature to yours as possible. If you're familiar with the subdivisions in your town, then finding houses to use may be as simple as driving around until you spot a few that look to be about the same size and age as your own. Find at least three appropriate properties--those considered comparable and having assessed values less than your own. Take three to four pictures of the selected properties for the protest form and get their "property record cards" at the county office or online. Remember, all the blocks, except the sales data, must be filled out and photos must be submitted.

**For additional information go to [www.STOP158.org](http://www.STOP158.org) to read the entire article "Understanding Property Taxes – The Protest," or to read all four articles of the Tax series. ●**

## CALENDAR OF EVENTS

### STOP 158 STEERING COMMITTEE MEETINGS

Place: 866 Old Enterprise Farms, Lebanon, IL 62254.  
Regular meetings of the steering committee generally occur twice monthly. Meetings are open to all interested parties. Please call to confirm meeting time: 618-632-3158.

For the calendar of the **East-West Gateway Council of Governments** visit [www.ewgateway.org](http://www.ewgateway.org)

The **Sierra Club** has many interesting offerings. Go to: [www.illinois.sierraclub.org](http://www.illinois.sierraclub.org) ●

*Time* and Stop 158 agree

*“Obama needs to pump serious cash into the economy ... That means billions for energy-efficient and climate- friendly infrastructure like wind turbines, solar panes and mass transit, but nothing for new sprawl roads that ravage nature and promote gas guzzling.”* Stop158: Citizens for Smart Growth could not agree more. Let’s all write a letter to our elected officials and tell them so. ●

*Excerpted from “A New New Deal,” Time Magazine, Nov*

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PO Box 330,  
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Or visit our secure web site [www.stop158.org](http://www.stop158.org)  
and contribute. ●



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## SIUE STUDENTS TAKE INTEREST IN STOPPING THE GATEWAY CONNECTOR



*Pictured left to right:  
Carol Ann Worthington,  
Christina Brimm,  
Kristen Browne,  
Malena David, &  
Amanda Piepenbrink*

Five seniors in the SIUE Social Work program sought out Stop158: Citizens for Smart Growth as a class project. One of the objectives of their course work is to learn to apply the generalist problem-solving model while working with organizations, neighborhoods and communities. Students are challenged to learn assessment of needs, planning of change and intervention strategies, for example. This is accomplished through involvement in a local community organization or social action campaign. One of the requirements to earn credit is interviewing a leader of a community organization, attending and participating in planning of social action campaigns, and writing substantive well researched letters to newspapers and/or politicians and public figures.

“At first, it was just an assignment to be completed, but once we attended the first Stop158 Steering Committee Meeting, our perspective quickly changed and we became passionate about the cause. None of us are directly affected by the Gateway Connector, but we recognized the importance of getting the word out and the power of making our voices heard,” says Carol Worthington of O’Fallon. The students will be creating web pages for My Space and Facebook. Each of the students will be contacting their local elected officials encouraging the support of Stop158 goals and denouncing the Gateway Connector. “They have not only engaged in a class assignment hoping for an ‘A’, but are also hoping to make a difference in the community and beginning to use their skills as new social workers,” stated Richard Ellerbrake, spokesperson for Stop158. ●

**As a tither you automatically  
become solution-oriented rather  
than problem-oriented.**

**Mark Victor Hansen ●**

## PLANNED IMPROVEMENTS FOR TROY INTERSECTION MOVING FORWARD.

The \$1 million plan proposed to improve the intersection of Troy-O'Fallon Rd and US Hwy 40 is still a go, just a bit delayed. The project will be financed by the city, county and the state. Bids will be accepted during the 1<sup>st</sup> quarter of 2009 with construction to begin shortly thereafter.

### **This is a good example of citizens making their voices heard.**

Because of the congestion in this area during the morning and evening rush hours, the intersection is not as safe as it should be. Once complete the project calls for turn lanes in all directions and, eventually, a widening of Troy-O'Fallon Road to create a center turn lane. ●

## Who is "STOP158: Citizens for Smart Growth"?

By Richard Ellerbrake

*Stop158: Citizens for Smart Growth* is a movement of citizens who share a positive vision for their communities and actively promote that vision. Stop158 works to strengthen the quality of our common life, while promoting smart growth and metro-equity.

For many reasons, which you can read about on the website [www.stop158.org](http://www.stop158.org), we oppose an outer-belt, interstate-type highway from Troy to the JB Bridge, which Illinois Department of Transportation (IDOT) calls the "Gateway Connector." ●

Allies united to oppose to the Gateway Connector include: American Bottom Conservancy  
Citizen's Against the Sprawlway  
EcoHawk Foundation  
OurTaxMoney  
Sierra Clubs, Illinois Chapter  
United Congregations of Metro East  
47 Plus Coalition ●

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