

**TAX
OBJECTION
COMPLAINT
PACKET**

HOW TO PROTEST YOUR REAL ESTATE TAXES

When protesting your tax bill it is not necessary to submit a protest form or letter of protest at the time of payment. According to state law, in order to protest the tax bill, you must do two things:

1. Have your real estate taxes paid in full.
2. File a tax objection complaint with the Jo Daviess County Circuit Clerk. Please see the current filing fee schedule located at www.jodaviess.org/court.

The law provides deadlines for each condition to be met. When these two conditions are met, 100% of the tax will be considered paid under protest.

Please take a moment to read the following information on how to obtain a review of your assessment before deciding whether or not filing a tax objection complaint with the Circuit Clerk is advantageous or necessary in your particular situation. Remember, your tax amount is based on the assessed valuation of the property as determined by your township assessor multiplied by the tax rates of the taxing bodies, which provide services to the area in which property lies. Your tax objection complaint, therefore, must be directed against either the assessed valuation and/or the tax rate of a particular taxing body. The following provides an explanation of each.

OBJECTION TO THE ASSESSED VALUATION

In order to be able to file an objection complaint on the assessed valuation of your property, you must first have filed an assessment complaint with the Jo Daviess County Board of Review at the appropriate time. If you did not file an assessment complaint with the Jo Daviess County Board of Review on the assessed valuation, it is too late to file a tax objection on the valuation at this time.

In addition, if you have filed an appeal with the Illinois Property Tax Appeal Board for the current tax year, by law you are precluded from filing a tax objection complaint on the assessed valuation.

OBJECTION TO THE TAX RATES

The tax rate is computed by the County Clerk based on the amount levied by each local governmental taxing body. To effectively protest a tax rate, you must prove that the rate or a portion of the rate is illegal or excessive. You may wish to consult an attorney in this regard.

PROCEDURE

1. Real estate taxes are due in two installments, **which are stated on your tax bill**. Both installments of the tax bill must be paid in full. Interest at 1½% per month is required by law to be added if taxes are paid after the installment due dates.
2. You can then E-file a Tax Objection Complaint with the Jo Daviess County Circuit Clerk. Forms may be obtained from the Circuit Clerk's office at 330 N. Bench St., Galena, IL 61036. The Circuit Clerk's filing fee is payable at the time of filing the tax objection complaint. Please see the current filing fee schedule located at www.jodaviess.org/court.
3. Taxpayers will be obligated to follow the law, regardless if they are represented by an attorney.

**THIS DOCUMENT IS NOT INTENDED TO BE LEGAL ADVICE
AND YOU ARE ADVISED TO CONSULT WITH AN ATTORNEY
REGARDING YOUR RIGHTS TO PROTEST YOUR TAXES.**

The following sections of the Property Tax Code govern Tax Objection Complaints: 35 ILCS 200/23-5; 35 ILCS 200/23-10; 35 ILCS 200/23-15; 35 ILCS 200/23-30; 35 ILCS 200/23-35; and 35 ILCS 200/23-40.

KATHY PHILLIPS, CLERK OF THE 15TH JUDICIAL CIRCUIT COURT, JO DAVIESS COUNTY, GALENA, IL

TAX OBJECTION COMPLAINT

REQUIREMENTS THAT NEED TO BE MET BEFORE A TAX OBJECTION CAN BE FILED.

1. If a person desires to file a Tax Objection Complaint he/she shall pay all of the taxes due within sixty (60) days from the first penalty date of the final (second) installment of taxes. (35 ILCS 200/23-5). This means that both **installments of the tax bill must be paid in full prior to filing the tax objection case.**
2. The Complaint itself must be filed within seventy-five (75) days from the first penalty date of the final (second) installment of taxes (35 ILCS 200/23-10).
3. When both the taxes are paid in full by the final (second) installment due date, and the Tax Objection Complaint is filed with the Circuit Clerk within the seventy-five (75) days, then the Tax Objection Complaint is considered a protest of 100% of the taxes paid under protest. **Please note that no protest form, letter of protest or any notation of protest on the tax bill is required at the time of payment of your taxes.**

The Illinois Statutes explaining the procedures for tax objections can be found in Chapter 35/ILCS 200 of the Property Tax Code. If after reviewing this information you wish to file a Tax Objection Complaint, the following are some procedures that can be followed to help you accomplish this task.

PROCEDURES FOR FILING A TAX OBJECTION COMPLAINT

1. **Tax Objection Complaint.** This form, which shall be completed by you, is a two-page form that is part of this packet. On the first page, fill in the name of the taxing districts against which the objection is directed. These names can be found on your real estate tax bill.
2. You will need to have your signature notarized on the bottom of page 2 of the complaint.
3. Once these two pages have been completed, the original is required to be E-filed with the Jo Daviess County Circuit Clerk. Please see the Jo Daviess County Circuit Clerk website for information on E-filing for Civil and Criminal cases. There is a fee when the Tax Objection Complaint is filed. See the current filing fee schedule located at www.jodaviess.org/court.
4. Within ten (10) days after the complaint is filed, the Clerk of the Circuit Court shall deliver one copy to the State's Attorney's Office, Treasurer's Office and County Clerk's Office.
5. The County Clerk shall, within thirty (30) days from the last day of filing of objections, notify the duly elected or appointed custodian of funds for each taxing district that you named in your complaint, stating that an objection has been filed.
6. The State's Attorney's Office shall notify you, the taxing district custodian(s), and the County Clerk in writing of the date, time and place of any hearing before the Court not less than four (4) days prior to the hearing.

KATHY PHILLIPS, CLERK OF THE 15TH JUDICIAL CIRCUIT COURT, JO DAVIESS COUNTY, GALENA, IL

