

April 2017

## HOW TO PROTEST YOUR 2016 TAXES

Dear Taxpayer:

When protesting your tax bill, it is no longer necessary to submit a protest form or any 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. See that the tax is paid in full and,
2. File a tax objection complaint with the Kendall County Circuit Clerk.

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

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 your 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 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 portion of rate is illegal or excessive. You may wish to consult an attorney in this regard.

### Objection to the Assessed Valuation

In order to be able to file an objection complaint on the 2016 assessed valuation, you must first have filed an assessment complaint with the Kendall County Board of Review at the appropriate time. All property was reassessed during 2016, and a notice of the revised assessment was mailed to many taxpayers by the Supervisor of Assessments, as well as published in local newspapers. If you did not

file an assessment complaint with the Board of Review on this 2016 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 State Property Tax Appeal Board for the tax year 2016 by law, you are precluded from filing a tax objection complaint on the assessed valuation.

If you think that there may be an error in your assessment, we suggest that you first contact your township assessor at the phone number shown on your tax bill as soon as possible. A review of this assessment may reveal an error that may be able to be corrected by the assessor's issuance of a certificate of error which can result in a corrected tax bill. You can also check to see if you are receiving all of the exemptions for which you may qualify, such as: residential, senior citizen, senior assessment freeze or the home improvement exemption.

If after reviewing this information, you still wish to file a tax objection complaint, the new law requires that you do the following:

See that all of the tax is paid within 60 days from the first penalty date of the final (second) installment. This means that **both installments of the 2015 tax bill must be paid in full no later than November 14, 2017.** (Interest at 1 1/2% per month must be added if paid after the installment due dates). (When the collector's application for judgment and tax sale are held prior to the payment deadline, then the tax must be paid in full prior to the tax sale in order to avoid the property from being offered at the tax sale. Generally, Kendall County's Tax Sale has been held between late October and early November.)

Then, file a tax objection complaint with the Kendall County Circuit Clerk within 75 days from the first penalty date of the final (second) installment. **The deadline for filing the tax objection complaint is November 30, 2017.** Forms can be obtained from the Circuit Clerk's Office (630-553-4183). The Circuit Clerk's filing fee is \$119.00 for the first parcel and \$50.00 for each parcel thereafter and is payable at the time of filing the tax objection complaint.

When both installments of the 2016 tax are paid in full by November 14, 2017, and the tax objection complaint is filed with the Circuit Clerk by November 30, 2017, then the tax will be considered as 100% paid under protest. Please note that no protest form or letter of protest or any notation of protest on the tax bill is required at the time of payment.

Sincerely,

Jill Ferko  
Kendall County Treasurer & Collector