Using the Lake County Board of Review Online Appeal Filing System
To begin, go to http://boardofreview.lakecountyil.gov, and click the Online Appeal Filing link on the left-hand side of the screen.
If you are not an Attorney you will need to begin by entering either a PIN number or Address and click Submit. You will then be prompted to enter the corresponding key code for the parcel. The key code can be found in the upper right corner of the blue assessment notice. If you have misplaced the notice, you may call the Chief County Assessment Office (847-377-2050) and a staff member will provide the key code to you.

Attorney’s will begin by clicking the “Attorneys click here” link, and will then be prompted to enter in the User Name and password. If you do not have an Agent ID and password and would like one, you will need to fill out a registration form and submit it to the Chief County Assessment Office. You will then be prompted to enter in your first PIN Number.
Once a taxpayer has entered their first PIN or Address, a Terms and Conditions notification screen will be displayed. Please read the text, check the acknowledgement box, and then click Continue when you are ready to start your appeal. (Attorneys will not get this screen.)
You will now be at the Reason For Appeal screen. On the right side of the screen there are descriptions for the types of appeals that can be chosen. Click on your first Reason to start the next step.
When selecting Factual Error, the first screen you will come to is the property characteristics for the parcel. This information comes directly from the township assessor’s office property records. It is best to contact the township assessor’s office to discuss this type of case, prior to filing an appeal. If you wish to file on this basis of appeal, you will need to describe your factual error in the given text box, and/or upload a saved document.

When you have completed your work on this screen, click “Save and Continue”, and your information will be saved and attached to your appeal file. If you click “Cancel”, any information entered will not be saved, and will not be attached to the appeal.
Recent Purchase of Property

This reason is directed toward residential property transfers within the year before the assessment date (2015) and the current year (2016). The Board of Review expects to receive a copy of the HUD-1 or Settlement Statement from closing, which can be uploaded on this page.

There is also a set of questions related to the transaction that must be completed in order to submit this reason. In addition, there is a text field that allows you to provide the Board of Review additional comments related to the sale.

If you are using a late current year sale (late 2016), it may be advisable to also upload the PTAX-203 from your recent transaction.

When you have completed your work on this screen, click “Save and Continue”, and your information will be saved and attached to your appeal file. If you click “Cancel”, any information entered will not be saved, and will not be attached to the appeal.
If you are using a real estate appraisal from a State licensed appraiser, here is where you can upload that document. If you are taking advantage of the 14 or 30 day grace periods to submit the appraisal, you must click the check box shown above. When you have uploaded the appraisal you will receive the message “file uploaded successfully”.

Any appraisals sent after the filing deadline should be emailed to BoardofReview@lakecountyil.gov, or uploaded to the Evidence and Schedule Look Up page located on the Board of Review website.

When you have completed your work on this screen, click “Save and Continue”, and your information will be saved and attached to your appeal file. If you click “Cancel”, any information entered will not be saved, and will not be attached to the appeal.
When Recent Sale Comparables is chosen, the computer generates a list of potential comparables similar to the subject property.

- Choose comparables that are the most similar in style (e.g. ranch, 2-story, split-level, etc.), construction (e.g. brick, frame, with or without basement, etc.), age, size (square footage of lot and building), quality and condition to the subject property. They should also be located near the subject property and/or in the same neighborhood.

Comparable data can be sorted by clicking on each column heading.

If you are not satisfied with your initial results, there is an option to search by distance. (circled in red above) If you choose to use the distance option you still want to choose the best 3 comparables most similar and closest to the subject property.

Choose three comparable properties by clicking the check box in the Select column.

If you are not satisfied with the comparables that are generated, or if you have a particular properties in mind to use in your comparison, you can enter 3 properties of you choosing. using the box shown below that will appear at the bottom of the pick list.

Once your comparables have been chosen, scroll to the bottom of the page and click Generate Comparable Form (circled above in blue).
Recent Sale Comparables Continued

Recent Sales Comparables

<table>
<thead>
<tr>
<th>Subject</th>
<th>Comp #1</th>
<th>Comp #2</th>
<th>Comp #3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanent Index Number</td>
<td>1121219018</td>
<td>1121222007</td>
<td>1122104004</td>
</tr>
<tr>
<td>Street Address</td>
<td>406 MEADOW LN</td>
<td>431 MEADOW LN</td>
<td>422 BUCKINGHAM LN</td>
</tr>
<tr>
<td>Neighborhood Number</td>
<td>1121400</td>
<td>1121400</td>
<td>1121400</td>
</tr>
<tr>
<td>Neighborhood Name</td>
<td>COPELAND MANOR - NORTH</td>
<td>COPELAND MANOR - NORTH</td>
<td>COPELAND MANOR - NORTH</td>
</tr>
<tr>
<td>Distance</td>
<td>N/A</td>
<td>0.07 mi</td>
<td>0.32 mi</td>
</tr>
<tr>
<td>Land Size</td>
<td>6.301</td>
<td>5.110</td>
<td>8.400</td>
</tr>
<tr>
<td>House Type Code</td>
<td>62</td>
<td>52</td>
<td>64</td>
</tr>
<tr>
<td>Structure Type / Stories</td>
<td>2.0</td>
<td>1.6</td>
<td>2.0</td>
</tr>
<tr>
<td>Exterior Cover</td>
<td>Brick</td>
<td>Wood siding</td>
<td>Brick</td>
</tr>
<tr>
<td>Quality Grade</td>
<td>Avg*</td>
<td>AV**</td>
<td>AV**</td>
</tr>
<tr>
<td>Condition</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
</tr>
<tr>
<td>Land Assessed Value</td>
<td>$56,622</td>
<td>$56,622</td>
<td>$57,732</td>
</tr>
<tr>
<td>Building Assessed Value</td>
<td>$57,113</td>
<td>$72,181</td>
<td>$70,357</td>
</tr>
<tr>
<td>Total Assessed Value</td>
<td>$115,735</td>
<td>$130,803</td>
<td>$128,089</td>
</tr>
</tbody>
</table>

Your comparable grid will now appear. It is recommended that prior to adding the comparison grid as evidence, use the Print Version command to print a copy for your records. Once the grid is submitted you will not have the option to print from this application. However, evidence files will be available the day after you submit your appeal, through the Evidence and Schedule Lookup page on the Board of Review Website and can be printed then.

To submit this comparison grid as evidence you must click the “Save as Evidence” box, and then choose “Done”, this will ensure that your saved grid will be attached to your filing. Once a grid has been saved as evidence the only way it can be deleted from your appeal submission is by contacting our office directly at boardofreview@lakecountyil.gov (email) or 847-377-2100 (phone). You will then be asked if you would like to submit additional grids or go back to the Reason For Appeal screen.

If you do not want to submit the comparison grid as evidence, you can either click the “Back” button on your web browser to be brought back to your pick list, or click “Cancel”. If you choose “Cancel” you will be brought back to the Reasons For Appeal Screen.
When Equity of Assessment Comparables is chosen, the computer generates a list of potential comparables similar to the subject property.

- Choose comparables that are the most similar in style (e.g. ranch, 2-story, split-level, etc.), construction (e.g. brick, frame, with or without basement, etc.), age, size (square footage of lot and building), quality and condition to the subject property. They should also be located near the subject property and/or in the same neighborhood.

Comparable data can be sorted by clicking on each column heading.

If you are not satisfied with your initial results, there is an option to search by distance. If you choose to use the distance option you still want to choose the best 3 comparables most similar and closest to the subject property.

Choose three comparable properties by clicking the check box in the Select column.

If you are not satisfied with the comparables that are generated, or if you have a particular properties in mind to use in your comparison, you can enter 3 properties of you choosing using the box shown below that will appear at the bottom of the pick list

Once your comparables have been chosen, scroll to the bottom of the page and click Generate Comparable Form.
Your comparable grid will now appear. **It is recommended that prior to adding the comparison grid as evidence, use the Print Version command to print a copy for your records.** Once the grid is submitted you will not have the option to print from this application. However, evidence files will be available the day after you submit your appeal, through the Evidence and Schedule Lookup page on the Board of Review Website and can be printed then.

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If you do not want to submit the comparison grid as evidence, you can either click the “Back” button on your web browser to be brought back to your pick list, or click “Cancel”. If you choose “Cancel” you will be brought back to the Reasons For Appeal Screen.
When Matter of Law is chosen, you are given a text box to explain your case, along with the ability to upload a document (ex. Legal brief). To complete a Matter of Law filing you must provide an explanation in the text box or upload an evidence file to be able to check “Done”.

When you have completed your work on this screen, click “Save and Continue”, and your information will be saved and attached to your appeal file. If you click “Cancel”, any information entered will not be saved, and will not be attached to the appeal.
When the chosen reasons are complete and all evidence is uploaded, you are ready to click the “Complete My Filing” button on the bottom of the Appeal Reasons screen.

The Appeal Form screen will now display. Fill in all required fields (these are marked with an asterisk *)

There are three ways you can proceed:

**Back To Reason for Appeal page**: this will bring you back to the Reasons for Appeal screen.

**Save and Come Back Later**: If you would like to save your appeal, but submit it at a later date, then you may choose this option.

**Review and Submit**: Choose this when you are ready to complete your appeal submission. This step must be completed for the Board of Review to docket the appeal. Appeal files that have not been completed will not be reviewed by the Board of Review.
Review and Submit

Use the Review and Submit screen to double check all of the information that will be submitted on your case. This report may be printed for your records.

To finalize the assessment appeal, you must click the “Submit Appeal” button on the bottom of the Review and Submit screen.

A confirmation screen will then be generated, and the filing will be complete.

ATTORNEYS:
Once you have received confirmation of your appeal submission and then click “OK”, the program will ask if you would like to file another appeal.