

Good afternoon.

A notification has been mailed to Groveland Township property owners regarding assessments. Publication of assessment changes is strictly governed by the State Statutes, and a notice is required to be sent out every four years, (Quadrennial Assessment).

This notification of assessment does not mean your taxes are going up 8% -- the tax rate could go down. Property taxes are a formula of Property Valuation \* Tax Rate. The dollars from this calculation support the budgets of the entities your tax dollars support, (listed on your tax bill), We will not know what % the taxes will increase/decreases until the budgets from the entities your property tax supports are submitted. I do not submit budgets nor see them.

This year was the Groveland Township Quadrennial year. Please see below an explanation of your notification:

1. First column is the prior year assessment.
2. Second column changes made by the assessor.
3. Third column changes made by the County---this is where a Multiplier shows.
  - a. The multiplier is based on the last 3 years of sales in the county. The state does a Sales Ratio study of the county. This is the average difference between the Assessed Value and the Sale Value. The county then breaks this down by Township and a percentage is applied across the board to all properties in the Township.
  - b. If the county does not apply the Multiplier the state imposes the multiplier to all the county. The last several years, the sales prices in our county have increased at an unusual pace, making the Multiplier increase at an unusual rate.
4. Fourth column shows the percentage change of the Multiplier. This percentage is for every parcel in the Township. This year Groveland's Multiplier is 8.04%.
5. Fifth column shows the reason for the change. Under this section is \*Full Fair Cash value, or Market Value.

**\*If you do not agree with the Full Fair Cash value, please reach out to Board of Review and file an appeal, process explained below:**

Please see information below on how to file an appeal to the Board of Review:

Board of Review Appeal Filing Deadline is September 19, 2025. The Board reviews the Appeal and contacts the taxpayer about their appeal.

[Board of Review | Tazewell County](#)

Steps in Appeal Process:

- 1) Look at properties in your area that are similar to your property and get addresses.
- 2) Determine the fair market value of the properties (current assessed value divided by 33.33% to get market value)
- 3) Determine the reason for the appeal
  - a. Market value – assessed value is greater than 33.33% of fair market value
  - b. Recent sale of property – assessed value is greater than 33.33% of recent sale price
  - c. Equity – assessed value is higher than assessed value of comparable properties
  - d. Physical discrepancies – the sketch of your property has incorrect information describing your property.
- 4) Fill out the Board of Review Appeal Form (PTAX-230)
  - a. Please read and follow instructions on form.
  - b. Information for comparables can be obtained on our website at: <https://www.tazewell->

[il.gov/Assessments/Assessments.html](http://il.gov/Assessments/Assessments.html)

- 5) Discuss your evidence at the board of review hearing
  - a. Types of evidence to submit with your appeal form:
    - i. Appraisal
    - ii. Real Estate Transfer Declaration – recent valid sale
    - iii. Photos of property
    - iv. Characteristic info on comparables
- 6) File subsequent action with the Property Tax Appeal Board

The misconception about assessments and the supervisor of assessments office is that we raise taxes. The taxes are predominantly determined by taxing districts in the homeowner's area, with the largest amount of the property taxes being paid to the school districts. Levies play the biggest role in property taxes. If you have questions on the taxing districts, please contact them directly.

Thank you,

Groveland Township Assessor