

# TAX OBJECTION COMPLAINT

## **REQUIREMENTS WHICH NEED TO BE MET BEFORE A TAX OBJECTION CAN BE FILED**

1. Any person desiring to file a tax objection complaint based on the evaluation of his or her property *must* have previously filed a protest before the Boone County Board of Review by **OCTOBER 24<sup>th</sup>, 2022.**
2. If a person desires to file a tax objection complaint, he or she shall pay all of the tax due within sixty (60) days from the first penalty date of the final (2nd) installment of taxes. (35 ILCS 200/23-5). This means that both installments of the **2022** tax bill must be paid in full no later than **NOVEMBER 1<sup>st</sup>, 2023.**
3. The complaint itself must be filed within 75 days from the first penalty date of the final (2nd) installment of taxes (35 ILCS 200/23-10). The deadline for filing the tax objection complaint is **NOVEMBER 16<sup>th</sup>, 2023.**
4. When both the **2022** tax is paid in full by **NOVEMBER 1<sup>st</sup>, 2023.** and the tax objection complaint is filed with the Circuit Clerk by **NOVEMBER 16<sup>th</sup>, 2023.** then the tax objection complaint is considered a protest of 100% of the taxes 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 of your taxes.**
5. The tax objection complaint itself names the County Collector as defendant, but the Collector does not have to file an answer or appearance or other pleading. No complaint may be filed as a class action (35 ILCS 200/23-10).

A copy of the procedures for tax objections from the Illinois Statutes is attached.

If after reviewing this information, you wish to file a tax objection complaint, the following are some procedures, which can be followed to help you accomplish this task.

## **PROCEDURE FOR FILING AT AX OBJECTION COMPLAINT**

1. **Tax Objection Complaint:** This is a two-page form, which is available to you through the Boone County Circuit Clerk's Office. This form needs to be filled out by you. On the first page, you need to fill in the name of each taxing body, which is affected by this objection. These names can be found on your tax bill.
2. Once this Complaint has been filled out including a notarized signature, the original form must be filed with the Boone County Circuit Clerk.

Pursuant to Illinois Supreme Court mandate, all civil filings must be filed electronically unless you complete and submit a [Certification for Exemption From E-filing form](#). The form is not subject to review by the clerk or a judge. If you complete the form and submit it to the clerk (including the certification that the information is true and correct), the form will be accepted and you will be able to file your paper documents in the Clerk's Office.

Qualifying reasons for exemption from e-filing are:

- You are representing yourself and do not have the internet, computer, scanner or printer in your home. Your only access would be through a public terminal at a courthouse, library or other location which would pose a financial or other hardship.
- You are representing yourself and have a disability that prevents you from e-filing.
- You are representing yourself and have trouble reading, writing or speaking English
- You are filing a document in a sensitive case, such as a petition for an order of Protection or a civil no contact/stalking order.

There is also a link for E-Filing on the Circuit Clerk's website at: [boonecircuitclerk.us](http://boonecircuitclerk.us). This link will take you to the State's central e-filing site. We do have some self-help instructions for filing that have been provided by the Administrative Office of the Illinois Courts for your use. These packets are available in our office. In addition, we do have e-filing stations located in our lobby and staff to assist you in electronically filing your complaint.

3. The filing fee for a Tax Objection Complaint is \$ 334.00 and is due at the time of filing.

**(CASH, MONEY ORDERS, CREDIT CARDS, CERTIFIED CHECKS AND PERSONAL CHECKS ARE ACCEPTED FOR PAYMENT)**

**If you cannot pay your civil filing fee or assessments you may ask the court to waive all or a portion of them. The applications and instructions are available from the [Clerk of the Court](#) and online at Approved Illinois Supreme Court Standardized Forms, Fee Waiver and Fee Waiver Supplemental Form-Boone County.**

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 and one copy to the County Clerk.
5. The County Clerk shall, within 30 days from the last day for the filing of objections, notify the duly elected or appointed custodian of funds for each taxing body that you named in your complaint that an objection has been filed.
6. It is the responsibility of the petitioner to initiate the hearing process by obtaining a court date from the Circuit Clerk's office for the purpose of setting a hearing date. This date shall not be less than 14 days from the date of filing. It is also the responsibility of the petitioner to prepare and file a Notice with the Circuit Clerk and send a copy of the Notice to the State's Attorney's office.  
The first court date will not be an actual hearing date, but will be for the setting of a hearing date.

If you have questions about this process, please contact our office. We would be happy to offer any assistance we can with the process.

Pamela Coduto, Boone County Circuit Court Clerk  
Office: 815-544-0371  
Email: [boonecounty@17thcircuit.illinoiscourts.gov](mailto:boonecounty@17thcircuit.illinoiscourts.gov)