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PROPERTY TAX ATTORNEYS

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Question: Elliott & Associates is pursuing a tax appeal for me. Should I pay my tax bill?

Yes, you should pay your tax bill even though you have an appeal pending. Here's how the appeal process affects your tax bill.

In Illinois, property taxes are paid in arrears. That means taxes for a particular year are paid the next year.

In Cook County, taxes are payable in two installments. The first installment is 55% of the prior year's tax bill and is basically a down payment on what you will eventually owe for this year. So, you need to pay your 1st installment bill regardless of whether a tax appeal is pending.

After all appeals have been concluded, 2nd installment tax bills will be computed and issued. The 2nd installment bills are usually mailed around July 1st and due August 1st. The 2nd installment bill will reflect any assessment reduction we obtain for you. If your assessment is reduced, your 2nd installment bill will be smaller than otherwise.

Your 2nd installment bill will include a credit for the amount you paid for the 1st installment and you will be billed for the balance due.

Outside of Cook County, tax bills are not issued until all appeals have been concluded. Then, the taxes are computed and will reflect any assessment reduction we obtain for you. The bills are usually mailed in mid-April and payable in two installments of 50% each. There is no estimated 1st installment bill as there is in Cook County.

So, regardless of whether your property is located in Cook County or elsewhere, you must pay each tax bill when it due regardless of whether a tax appeal is pending. If you fail to do so, interest will accrue at the rate of 1-1/2% per month.