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## Question: Why should I appeal to PTAB versus Court?

There are several reasons why you would appeal to PTAB instead of Court, and vice-versa.

Let us explain what they are.

PTAB is considered to be a poor mans Court. It does not charge a filing fee and is taxpayer friendly.

The burden of proof at PTAB is often lower than the burden of proof in Court. In most PTAB cases, the taxpayer needs to prove its case by a preponderance of the evidence. That means if you put your evidence on the scales of justice with the Assessor's, you will win if your case is a feather heavier. This is an easier burden of proof.

But, in Court cases, you must prove your case by clear and convincing evidence. That is a much more difficult burden.

PTAB is a great place to be if you want to try your case. They operate under relaxed rules of evidence, while the Court requires strict rules of evidence. This means Court cases are more difficult, and costly, to try. As a result, few Court cases actually proceed to trial.

It is also possible to have PTAB decide your case without a trial. This will shortcut the process, saving you time and money.

But, in some cases it's better to appeal to Court ....

- ✓ As a result of budget cuts, PTAB is back-logged. This means it could take a while for your case to be decided.
- ✓ To resolve this back-log, PTAB is encouraging taxpayers and assessing officials to settle cases. Fortunately, this effort is working and the case back-log is starting to shrink.
- ✓ In PTAB cases, taxing bodies have the right to intervene and become an opponent. This often happens in larger cases. But, while interveners can be a nuisance and reduce the settlement value of your case, with good evidence, we can often prevail.
- ✓ PTAB can decide your case one of three ways. They can reduce your assessment. Deny your appeal. Or, increase your assessment. The Court does not have authority to increase your assessment. And, while PTAB has this right, it is rarely used. Careful lawyers avoid this problem by not taking a weak case to PTAB.

There are a number of reasons why you might appeal to PTAB versus Court. We evaluate **every case** with these reasons in mind. Our recommendation is ultimately based on the **facts and circumstances** of each case and where we believe our clients will **obtain the best, most cost-effective and prompt relief**.