



## **CERTIFICATE OF ERROR DENIAL REASON CODES**

### **GENERAL**

1. Insufficient documentation has been submitted to establish that a reduction is warranted.
2. No data has been submitted to establish that a reduction is warranted.
3. A certificate of error for this tax year can no longer be issued.
4. A Board of Review complaint was filed for this tax year, and insufficient new evidence or argument has been submitted to support a reduction.
5. The evidence and/or arguments submitted do not establish that a reduction is warranted.
6. The property does not qualify for the relief requested.
7. This certificate of error has been denied, but a reduction has been granted as the result of another application or in another appeal.

### **EXEMPT**

8. A certificate of error is not necessary because the Illinois Department of Revenue has already granted the exemption for this tax year.
9. Assessor's Office records already reflect the exemption for this tax year.
10. The property did not qualify for an exemption for this tax year.
11. Insufficient documentation has been submitted to establish that the property qualified for an exemption for this tax year.
12. A certificate of error is not necessary because County records reflect that the taxes for this tax year have already been voided.

### **OWNER OCCUPANCY**

13. The property is receiving a senior citizen assessment freeze exemption, which provides a lower assessed value than the requested reduction.
14. The certificate of error is not necessary. Application for any refund resulting from the decision of the Property Tax Appeal Board must be made at the Treasurer's Office.
15. This tax year is not in the triennial assessment period for which a reduction was granted by the Property Tax Appeal Board.
16. The Assessor's Office has already acted to maintain the assessed value approved by the Property Tax Appeal Board for this tax year.

### **INSUFFICIENT DATA**

17. This is due to the absence of a full appraisal.
18. This is due to the absence of an owner and/or witness affidavit.
19. This is due to the absence of sale's data.