


A Rock Island County Taxpayer's Guide to Filing an Assessment Complaint

“On written complaint that any property is over assessed or under assessed, the board [of review] shall review the assessment, and correct it, as appears to be just . . .”

—35 ILCS 200/16-55

**Rock Island County
Board of Review
2018 Session**

- 
- **Owner/Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor prior to the filing of a complaint with the Board.**
 - Many times the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint.
 - After talking with the Township Assessor, owners/taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the Rules and Procedures governing hearings before the Board.
 - **By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor.**

The Purpose of this Guide

- The [Rock Island County Board of Review](#) has developed this guide to assist Rock Island County residents in filing a “complaint” about the equalized assessed valuations of their homes.
- The guide can be properly understood only in the context of the Illinois Property Tax Code ([35 ILCS 200/1-1, et seq.](#)) and [Rules and Procedures](#).
- It is the responsibility to each owner/taxpayer to review these Rules and Procedures prior to filing a complaint.
- Questions regarding the complaint process should be directed to the Board of Review office at (309) 558 -3670.



Filing Deadlines

- The deadlines for filing an assessment complaint are set under the requirements of the Illinois Property Tax Code; the Rock Island County Board of Review has no authority to alter these laws.
- Complaints must be postmarked by: **October 15, 2018**



The Complaint Form

2018 NON-FARM PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM COMPLETELY AND RETURN TWO COPIES TO:
ROCK ISLAND COUNTY BOARD OF REVIEW
1504 3RD AVENUE

Board use only: COMPLAINT# _____

The purpose of Section 1 is to identify the property that is the basis of the complaint and the contact information for those who are filing the complaint.

Section 1. Property Identification (required)

Township _____ Owner/Taxpayer Name _____

PIN # _____ Mailing Address _____

Property Address _____ Mailing City, State, Zip _____

Property City, State, Zip _____ Daytime Telephone _____

If owner/taxpayer is represented by an attorney, please fill out the following information. (A letter of authorization/power of attorney signed by the owner/taxpayer of record is required; otherwise, the complaint will be dismissed. See section D (2) of the Board of Review Rules regarding the requirements for the letter of authorization.)

Attorney Name _____ Attorney Address _____

Attorney Telephone _____ Attorney City, State, Zip _____

2018 NON-FARM PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM
ROCK ISLAND
1504 3RD AVE
ROCK ISLAND
(309) 558-3670

INSTRUCTIONS
1. The assessment

2. TWO COPIES OF THIS FORM
3. All written documentation must be request of extension **must** be submitted. Evidence will be accepted at the time
4. Questions about this form or the Board

Tip: You can get your Pin Number from your tax bill, your assessment notice, or by calling (309) 558-3660 during regular business hours.

COMPLAINTS MUST BE FILED ON OR BEFORE 10/15/2018
You should need additional time to submit an appraisal, that extensions will only be given for fifteen (15) additional days. No new
procedures may be directed to the Board of Review at (309) 558-3670.

Section 1. Property Identification

Township Blackhawk Owner/Taxpayer Name _____

PIN # 0 1 2 3 4 5 6 7 8 9 Mailing Address _____

Property Address _____ Mailing City, State, Zip _____

Property City, State, Zip _____ Daytime Telephone _____

If owner/taxpayer is represented by an attorney, please fill out the following information. (A letter of authorization/power of attorney signed by the owner/taxpayer of record is required; otherwise, the complaint will be dismissed. See section D (2) of the Board of Review Rules regarding the requirements for the letter of authorization.)

Attorney Name _____ Attorney Address _____

Attorney Telephone _____ Attorney City, State, Zip _____

2018 NON-FARM PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM COMPLETELY AND RETURN TWO COPIES TO:
ROCK ISLAND COUNTY BOARD OF REVIEW
1504 3RD AVENUE
ROCK ISLAND, ILLINOIS 61201
(309) 558-3670

This is the mailing address of the owner or taxpayer of the property.

This is the address of the property that is the subject of this complaint.

5. All written requests for a hearing must be submitted with this form. If you should need additional time to submit an appropriate request or evidence, you must submit a written request for an extension of time with this form. Extensions will only be given for fifteen (15) additional days from the time of your hearing.
4. Questions about the Board's Rules and Procedures may be directed to the Board of Review at (309) 558-3670.

Section 1. Property Identification (required)

Township Black Hawk Owner/Taxpayer Name John Q. Public
PIN # 0 1 2 3 4 5 6 7 8 9 Mailing Address P.O. Box 999
Property Address 123 Main Street Mailing City, State, Zip Anytown, IL 69999
Property City, State, Zip Anytown, IL 69999 Daytime Telephone 630-555-1234

If owner/taxpayer is represented by an attorney, please fill out the following information. (A letter of authorization/power of attorney signed by the owner/taxpayer of record is required; otherwise, the complaint will be dismissed. See section D (2) of the Board of Review Rules regarding the requirements for the letter of authorization.)

Attorney Name _____ Attorney Address _____
Attorney Telephone _____ Attorney City, State, Zip _____

2018 NON-FARM PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM COMPLETELY AND RETURN TWO COPIES TO:

ROCK
1504 3RD
ROCK
(309) 555-3670

INSTR

1. The as
2. TWO
3. All w
request

evidence will be accepted at the

4. Questions about this form or the

may be directed to the Board of Review at (309) 558-3670.

Tip: You are not required to have an attorney, but any filing made by an attorney must include a written authorization from you to let the attorney represent you. Without this authorization, your complaint cannot be accepted.

Section 1. Property Identification

Township Blackhawk

Owner/Taxpayer Name John Q. Public

PIN # 0 1 2 3 4 5 6 7 8 9

Mailing Address P.O. Box 999

Property Address 123 Main Street

Mailing City, State, Zip Anytown, IL 69999

Property City, State, Zip Anytown, IL 69999 Daytime Telephone 630-555-1234

If owner/taxpayer is represented by an attorney, please fill out the following information. (A letter of authorization/power of attorney signed by the owner/taxpayer on record is required; otherwise, the complaint will be dismissed. See section D (2) of the Board of Review Rules regarding the requirements for the letter of authorization.)

Attorney Name John Smith, Esq.

Attorney Address 995 Park Ave.

Attorney Telephone 847-555-9876

Attorney City, State, Zip Anytown, IL 69999

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- _____ The assessment indicated market value of this parcel is higher than actual value.
- _____ The assessment is (higher) (lower) than the assessment of comparable property in the township.
- _____ The property was assessed twice for 20 ____.
- _____ Property was exempt January 1st, 20 ____.
- _____ Other reason (i.e. incorrect description, homestead exemption, etc.) _____

The purpose of Section 2 is to tell the Board why you are filing the complaint; it must be one of the five reasons stated above.

Section
Has t
If yes

Section
1. By the Assessor:

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.
_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason

If you check this reason . . .

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20 ____.
- Property was exempt January 1st, 20 ____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3

Has there

If yes: W

. . . see section 'E' page 9 of the Rules and Procedures for information on filing your complaint

(closure)

Section 4.

1. By the Assessor:

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.
_____ There is a pending appeal to the Property Tax Appeal Board for this property.

to Appeal'

Section 2. Reason 1

If you check this reason . . .

_____ The assessment is _____ value.

The assessment is (higher) (lower) than the assessment of comparable property in the township.

_____ The property was assessed twice for 20_____.

_____ Property was exempt January 1st, 20_____.

_____ Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes _____ No _____

. . . see section 'F' page 10 of the Rules and Procedures for information on filing your complaint

(Pending Disclosure)

'pendum to Appeal'

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Asses

If you check this reason . . .

_____ The assessment indic

_____ The assessment is (higher/lower) than the assessment of comparable property in the township.

_____ The property was assessed twice for 20_____.

X _____ Property was exempt January 1st, 20_____.

_____ Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes _____ No _____

If yes: What was the amount: \$ _____ date of sale: _____ (attach 2 copies of Closing Disclosure)

. . . Please attach the decision from the IL Department of Revenue.

pendum to Appeal'

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment

If you check this reason . . .

- The assessment indicates
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20__.
- Property was exempt January 1st, 20__.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes _____ No _____

. . . Please see section 'G' 'H' and 'K' of pages 10-11 of the Rules and Procedures for information on filing your complaint

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20__.
- Property was exempt January 1st, 20__.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes No

If yes: What was the amount: \$ 125,000 date of sale: 5/25/2017 (attach 2 copies of Closing Disclosure)

The purpose of Section 3 is to tell the Board about any recent sales on the property in the past 3 years. Attach 2 copies of the settlement statement.

Land _____ Buildings _____ Total _____ 7,500 Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.
_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20____.

The purpose of Section 4 is to give the Board your opinion of the correct assessment and/or fair cash value of your property.

This opinion should be supported by the evidence that you have already presented.

Section 4. Current Assessment/Taxpayer Opinion of value (required) For multiple parcels, use 'Addendum to Appeal'

1. By the Assessor:

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20 ____.
- Property was exempt January 1st, 20 ____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Re

Has there been

If yes: What w

These would be the current assessed values of your property that you are contesting....

(Disclosure)

Section 4. Current Assessment/Taxpayer Opinion of value (r _____ multiple parcels, use 'Addendum to Appeal')

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 / .3333 = Fair Market Value _____

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333 = Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20____.
- Property was exempt January 1st, 20____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes No

If yes: What was the amount?

***The Fair Market Value is derived by
dividing the Total by .3333...
(48,000 / .3333 = 144,014)***

Section 4. Current Assessment

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 / .3333= Fair Market Value 144,014

2. Complainant's Claim

Land _____ Buildings _____ Total _____ / .3333= Fair Market Value _____

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.
_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20____.
- Property was exempt January 1st, 20____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes No

If yes: What was the amount: \$ 125,000

***This is where you would place
your opinion of the fair market
value of the property.***

Section 4. Current Assessment/Taxpa

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 /.3333= Fair Market 144,014

2. Complainant's Claim

Land _____ Buildings _____ Total _____ /.3333= Fair Market Value 124,998

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20____.
- Property was exempt January 1st, 20____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale
Has there been a sale of _____
If yes: What was the amount _____

**To arrive at the total assessment,
you would take the fair market
value times .3333... (124,998 X
.3333 = 41,662)**

_____ (ing Disclosure)

Section 4. Current Assessment/Taxpayer Opinion of value (required for parcels, use 'Addendum to Appeal')

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 / .3333 = Fair Market Value 144,014

2. Complainant's Claim

Land _____ Buildings _____ Total 41,662 / .3333 = Fair Market Value 124,998

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20____.
- Property was exempt January 1st, 20____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Unless your complaint is based on the land only, generally you would use the same land value that is currently assessed on the property.

Section 4. Current Assessment and Assessor's Opinion of value (required) For multiple parcels, use Addendum to Appeal'

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 /.3333= Fair Market Value 144,014

2. Complainant's claim

Land 8,000 Buildings _____ Total 41,662 /.3333= Fair Market Value 124,998

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.

_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20 ____.
- Property was exempt January 1st, 20 ____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of _____

If yes: What was the amount _____

To arrive at the building value, you would subtract the land from the total..(41,662 – 8,000 = 33,662)

(Disclosure)

Section 4. Current Assessment/Tax value (required) For multiple parcels, use 'Addendum to Appeal'

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 /.3333= Fair Market Value 144,014

2. Complainant's Claim

Land 8,000 Buildings 33,662 Total 41,662 /.3333= Fair Market Value 124,998

Check if Applicable: _____ This property's Assessment was appealed to the Board of Review in the prior year.
_____ There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20____.
- Property was exempt January 1st, 20____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes No _____

If yes: _____ (attach 2 copies of Closing Disclosure)

If you appealed to the Board of Review in the previous year, check here .

Section 1. By _____ for multiple parcels, use 'Addendum to Appeal'

Land 8,000 Building 40,000 Total 48,000 $/.3333 =$ Fair Market Value 144,014

2. Complainant's Claim

Land 8,000 Building 33,662 Total 41,662 $/.3333 =$ Fair Market Value 124,998

Check if Applicable: This property's Assessment was appealed to the Board of Review in the prior year.

There is a pending appeal to the Property Tax Appeal Board for this property.

Section 2. Reason for Assessment Complaint (required) Check all that apply:

- The assessment indicated market value of this parcel is higher than actual value.
- The assessment is (higher) (lower) than the assessment of comparable property in the township.
- The property was assessed twice for 20 ____.
- Property was exempt January 1st, 20 ____.
- Other reason (i.e. incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of this property in the last 12 months? Yes No
If yes: What was the sale price? _____ (disclosure)

If you appealed to the Illinois Property Tax Appeal Board in a previous year and you HAVEN'T received a decision, check here .

Section 4. Current Assessment

1. By the Assessor:

Land 8,000 Buildings 40,000 Total 48,000 / .3333 = Fair Market Value 144,014

2. Complainant's Claim

Land 8,000 Buildings 36,662 Total 44,662 / .3333 = Fair Market Value 133,986

- Check if Applicable: This property's Assessment was appealed to the Board of Review in the prior year.
 There is a pending appeal to the Property Tax Appeal Board for this property.

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes No

If yes: What was the amount: \$ 125,000 date of sale: 5/25/2017 (attach 2 copies of Closing Disclosure)

Check the appropriate box regarding the use of the subject property.

parcels, use 'Addendum to Appeal'

Market Value 144,014

2. Complainant

Land 8,000 33,662 Total 41,662 / .3333 = Fair Market Value 124,998

Check if Applicable: This property's Assessment was appealed to the Board of Review in the prior year.
 There is a pending appeal to the Property Tax Appeal Board for this property.

Section 5:

Subject Property is: Single Family residence Duplex, Multi-family
 Condominium Vacant Land

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a corrected appraisal report is submitted, or if you are appealing on the recent sale of your property.)

Comparable 1 Comparable 2 Comparable 3

PIN Number _____

Address _____

Proximity to Subject _____

House _____

Land Area _____

Living Area _____

Age/Condition _____

Basement _____

Garage _____

Heat/A.C. _____

Other Improvements _____

(Decks, porches, fireplace etc.)

Comparable Sales from the past three years (if complaint based on fair market value)

Sale Price _____

Sale Date _____

Sale Price per Sq. Ft. _____

Write your Pin Number here; it must be the same number as in Section 1.

The purpose of Section 6 is to give the Board evidence supporting your valuation claim.

Please tell the Board about your property, then provide at least three comparables. You may provide more (use separate sheets), but please use the three properties that are most similar to yours on this page.

Sale Price per Sq. Ft. _____

Equalized Assessed Values (if complaint based on other equalized assessed values)

Land
Build
Total
Asse
(Bldg
Com

Tip: If you are submitting an appraisal, or appealing based on the recent sale of your property, and do not wish to submit any additional comparables, you may leave this section blank.

Section 6: Comparable Sales/Comparable EAV's (required if a complete appraisal report is submitted)

Write the Pin Number and address of the property here; these should be the same as on Page 1.

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	01-23-456-789			
Address	123 Main St.			
Proximity to Subject				
House Style	Two Story			
Land Area				
Living Area (sq ft)				
Age/Condition				
Basement/Finished				
Garage/# of cars				
Heat/A.C.				
Other Improvements (Decks, porches, etc.)				

Comparable Sales (last three years (if complaint based on fair market value))

Sale Price _____

Sale Price _____

Sale Price _____

Equalized Value _____ (assessed values)

Land Value _____

Building Value _____

Total Value _____

Assessed Value _____

(Bldg Assess./ Sq. Ft.) _____

Comments on comparables: _____

Note your house style (i.e., "Ranch", "Two-Story", Split-Level", "Townhouse", etc.) here.

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	<u>01-23-456-789</u>	_____	_____	_____
Address	<u>123 Main St.</u>	_____	_____	_____
Proximity to Subject	_____	_____	_____	_____
House Style	<u>Two Story</u>	_____	_____	_____
Land Area	<u>65' x 130'</u>	_____	_____	_____
Living Area (sq ft)	_____	_____	_____	_____
Age/Condition	_____	_____	_____	_____
Basement/Finished Area	_____	_____	_____	_____
Garage/# of cars	_____	_____	_____	_____
Heat/A.C.	_____	_____	_____	_____
Other Improvements	_____	_____	_____	_____
(Decks, porches, fireplace etc.)	_____	_____	_____	_____
Comparable Sales from the past three years (if c	_____	_____	_____	_____
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
Sale Price per Sq. Ft.	_____	_____	_____	_____

This is the size of your lot or tract of land. If you do not know this information, you can usually find this by contacting your Township Assessor.

Equalized Assessed Values (if complaint based on other equalized assessed values)

Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Total EAV	_____	_____	_____	_____
Assessment p	_____	_____	_____	_____
(Bldg Assess.	_____	_____	_____	_____

Tip: You can also express land area by square feet ("8,450") or acres ("0.19").

Comments on comparables: _____

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	<u>01-23-456-789</u>	_____	_____	_____
Address	<u>123 Main St.</u>	_____	_____	_____
Proximity to Subject	_____	_____	_____	_____
House Style	<u>Two Story</u>	_____	_____	_____
Land Area	<u>65' x 130'</u>	_____	_____	_____
Living Area (sq ft)	<u>1,800</u>	_____	_____	_____
Age/Condition	_____	_____	_____	_____
Basement/Finished Area	_____	_____	_____	_____
Garage/# of cars	_____	_____	_____	_____
Heat/A.C.	_____	_____	_____	_____
Other Improvements (Decks, porches, fireplace etc.)	_____	_____	_____	_____
Comparable Sales from the past three years (if				
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
Sale Price per Sq. Ft.	_____	_____	_____	_____

This is the size of the above-grade area of your home. You may obtain it by outside measurements, blueprints, or from your Township Assessor.

Equalized Assessed Values (if complaint based on other equalized assessed values)

Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Total EAV	_____	_____	_____	_____
Assessment	_____	_____	_____	_____
(Bldg Asses	_____	_____	_____	_____
Comments	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Tip: Living area is measured on the outside of your house, but does not include the garage, basement, or any below-grade level.

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	<u>01-23-456-789</u>	_____	_____	_____
Address	<u>123 Main St.</u>	_____	_____	_____
Proximity to Subject	_____	_____	_____	_____
House Style	<u>Two Story</u>	_____	_____	_____
Land Area	<u>65' x 130'</u>	_____	_____	_____
Living Area (sq ft)	<u>1,800</u>	_____	_____	_____
Age/Condition	<u>1990 Average</u>	_____	_____	_____
Basement/Finished Area	_____	_____	_____	_____
Garage/# of cars	_____	_____	_____	_____
Heat/A.C.	_____	_____	_____	_____
Other Improvements (Decks, porches, etc.)	_____	_____	_____	_____
Comparable Sale	the past three years (if complaint based on fair market value)			
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
Sale Price Equivalized	per equalized assessed values)			
Land Area	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Total Assessed Value (Bldg + Land)	_____	_____	_____	_____
Complaint	_____	_____	_____	_____

Write the condition of the property here. Condition is described as Good... Average... or Poor.

Write the year your home was built; if you don't know the year, you may put N/A or check your Township Assessor's records.

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	<u>01-23-456-789</u>	_____	_____	_____
Address	<u>123 Main St.</u>	_____	_____	_____
Proximity to Subject	_____	_____	_____	_____
House Style	<u>Two Story</u>	_____	_____	_____
Land Area	<u>65' x 130'</u>	_____	_____	_____
Living Area (sq ft)	<u>1,800</u>	_____	_____	_____
Age/Condition	<u>1990 Average</u>	_____	_____	_____
Basement/Finished Area	<u>Full/0%</u>	_____	_____	_____
Garage/# of cars	<u>2-car garage</u>	_____	_____	_____
Heat/A.C.	_____	_____	_____	_____
Other Improvements (Decks, porches, fireplaces, etc.)	_____	_____	_____	_____
Comparable Sales from the past three years (if available)				
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
Sale Price per Sq. Ft.	_____	_____	_____	_____
Equalized Assessed Value (complaint based on other equalized assessed values)				
Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Total EAV	_____	_____	_____	_____
Assessment	_____	_____	_____	_____
(Bldg Assessment)	_____	_____	_____	_____
Comments	_____	_____	_____	_____

Note whether the dwelling has a basement and what percent is finished; this will include lower levels of split-level and raised ranch dwellings.

Note the number of cars the garage is. If there is no garage, insert '0'.

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	<u>01-23-456-789</u>	_____	_____	_____
Address	<u>123 Main St.</u>	_____	_____	_____
Proximity to Subject	_____	_____	_____	_____
House Style	<u>Two Story</u>	_____	_____	_____
Land Area	<u>65' x 130'</u>	_____	_____	_____
Living Area (sq ft)	<u>1,800</u>	_____	_____	_____
Age/Condition	<u>1990 Average</u>	_____	_____	_____
Basement/Finished Area	<u>Full/0%</u>	_____	_____	_____
Garage/# of cars	<u>2-car garage</u>	_____	_____	_____
Heat/A.C.	<u>Forced Central</u>	_____	_____	_____
Other Improvements (Decks, porches, fireplace etc.)	<u>1 Fireplace</u>	_____	_____	_____
Comparable Sales from _____ past three years (if _____)				
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
Sale Price per Sq. Ft.	_____	_____	_____	_____
Equalized Assessed Value _____ (complaint based on other equalized assessed values)				
Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Total EAV	_____	_____	_____	_____
Assessment	_____	_____	_____	_____
(Bldg Asses)	_____	_____	_____	_____
Comments	_____	_____	_____	_____

Select the type of heat in the property (forced air, water..), and then write whether or not the property has central air.

Note any additional improvements the property has (decks, porches, fireplaces..)

Section
pro

You will now select comparable properties based on the reason(s) that you checked in Section 2.

- If you checked the first reason in section 2 (The assessment indicated market value of this parcel is higher than actual value), you will need to show at least three sales that are similar to your home that sold in the past three years. (In mass appraisal practices, assessors are required to take into account the past three year's sales.) Sales from the previous three year's are listed on the [Assessor's page](#) of the County website.***
- Comparable sale data sources include the Township Assessor's Office or the sales records in the County Assessor's office. Local real estate agents and brokers might also be helpful.***

F
A
F
H
L
L
A
E
C
H
C
(
C
S
S
S
L
E
T
A
(E
Co

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	01 22 456 780			
Address				
Proxim				
Hous				
Land				
Living				
Age/C				
Basem				
Garag				
Heat/				
Other				
(Deck				
Comp				
Sale				
Sale				
Sale				
Equa				
Land				
Buildi				
Total E				
Assessm				
(Bldg Assess./ Eq. P.t.)				
Comments on comparables:				

If you checked the second reason in section 2 (The assessment is (higher) (lower) than the assessment of comparable property in the township), you will need to show the 2018 equalized assessed valuations of at least three properties that are similar to your home.

- Sources for assessment data include the Township Assessor's office, and the 'Assessment Search' on the Rock Island County's web site. (www.rockislandcounty.org)***

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or of you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	01-23-456-789	01-23-345-678	01-23-234-567	01-23-123-456
Address	123 Main St.	216 Main St.	320 Park Ave.	140 Park Ave.
Proximity to Subject		1 Block	2 Blocks	2 Blocks
House Style	Two Story	Two Story	Two Story	Two Story
Land Area	65' x 130'	62' X 130'	.25 Acre	70' X 130'
Living Area (sq ft)	1,800	2,000	1,950	1,900
Age/Condition	1990 Average	1989 Average	1990 Good	1992 Average
Basement/Finished Area	Full/0%	Full/0%	Full/25%	Full/0%
Garage/# of cars	2-car garage	2-car garage	1-car garage	2- car garage
Heat/A.C.	Forced Central	Forced Central	Forced Central	Forced Central
Other Improvements	1 Fireplace	1 Fireplace/Deck	Deck	1 Fireplace

(Decks, porches, fireplace etc.)

Comparable Sales from the past three years (if complaint based on fair market value)

Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
Sale Price per Sq. Ft.	_____	_____	_____	_____

Equalized Assessed Values (if complaint based on other equalized values)

Land	_____	_____	_____	_____
Buildi	_____	_____	_____	_____
Total	_____	_____	_____	_____
Asses	_____	_____	_____	_____
(Bldg	_____	_____	_____	_____
Comr	_____	_____	_____	_____

For each comparable you use, write its descriptive information here. If there is something you cannot find out write "unknown" in that space.

Section
descri

PIN Nu

Address

Proxim

House

Land A

Living

Age/Conditio

Basement/Finished Area

Garage/# of cars

Heat/A.C.

Other Improvements
(Decks, porches, fireplaces, etc.)

Comparable Sales from the past three years (if complaint based on fair market value)

Sale Price	125,000	125,500	131,000	126,000
Sale Date	5/25/2017	03/15/2015	07/09/2016	12/15/2017
Sale Price per Sq. Ft.				

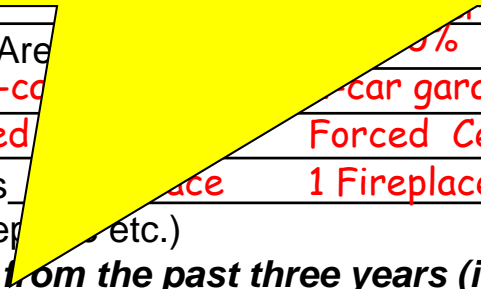
Equalized Assessed Values (if complaint based on other equalized assessed values)

Land				
Buildings				
Total EAV				

Assessment per Sq. Ft.
(Bldg Assess./ Sq. Ft.)

Comments on comparables:

If you checked the first reason in Section 2 (“Overvaluation”), include the sale prices here. Remember to use sales from the past three years! (If you bought your property within the past three years, please include it under the “subject” column.)



Age/Condition	1990	2000	1992	Average
Basement/Finished Area	Full/25%	Full/25%	Full/0%	
Garage/# of cars	2-car garage	1-car garage	2-car garage	
Heat/A.C.	Forced Central	Forced Central	Forced Central	
Other Improvements (Decks, porches, fireplaces, etc.)	1 Fireplace/Deck	Deck	1 Fireplace	

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	01-23-456-789	01-23-345-678	01-23-234-567	01-23-123-456
Address	123 Main St	216 Main St	220 Park Ave	140 Park Ave
Proximity to				
House Style				
Land Area				
Living Area				
Age/Condition				
Basement				
Garage/# of				
Heat/A.C.	Forced Central	Forced Central	Forced Central	Forced Central
Other Improvements	1 Fireplace	Porch/Deck	Deck	1 Fireplace

You will now need to figure out the sales price per square foot. To do this, you will take the sales price and divide it by the Living Area of the property (125,000 / 1,800 = 69.44).

Comparable Sales from the last 5 years (if complaint based on fair market value)

Sale Price	125,000	125,500	131,000	126,000
Sale Date	5/25/2017	03/15/2015	07/09/2016	12/15/2017
Sale Price per Sq. Ft.	69.44	62.75	67.18	66.32

Equalized Assessed Values (if complaint based on other equalized assessed values)

Land				
Buildings				
Total EAV				
Assessment per Sq. Ft.				
(Bldg Assess./ Sq. Ft.)				

Comments on comparables:

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

If you checked the second reason in Section 2 ("Equity"), include the equalized assessed values here. Remember to use the current year's EAVs; you can find them on the [County Assessment Office web site](#).

Table 3
 -123-456

 rk Ave. _____
 ocks _____
 Story _____
 130' _____
 900 _____
 Average _____
 70% _____
 garage _____
 Central _____

Other Improvements _____ 1 Fireplace/Deck _____ Deck _____ 1 Fireplace _____
 (Decks, porches, fireplaces, etc.)

Comparable Sales (last three years (if complaint based on fair market value))

Sale Price	125,000	125,500	131,000	126,000
Sale Date	5/25/2014	03/15/2015	07/09/2016	12/15/2017
Sale Price per Sq. Ft.	62.44	62.75	67.18	66.32

Equalized Assessed Values (if complaint based on other equalized assessed values)

Land	8,000	8,000	8,000	8,000
Buildings	40,000	35,329	37,662	36,995
Total EAV	48,000	43,329	45,662	44,995

Assessment per Sq. Ft.
 (Bldg Assess./ Sq. Ft.) _____

Comments on comparables: _____

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	01-23-456-789	01-23-345-678	01-23-234-567	01-23-123-456
Address	123 Main St.	216 Main St.	320 Park Ave.	140 Park Ave.
Proximity to Subject	Two Story	1 Block	2 Blocks	2 Blocks
House Style				
Land Area				
Living Area (sq ft)				
Age/Condition				
Basement/Finish				
Garage/# of cars				
Heat/A.C.				
Other Improvements	1 Fireplace	2/Deck	Deck	1 Fireplace

To figure the assessment per square foot, you take the building assessment and divide it by the Living Area square feet (40,000 / 1,800 = 22.22).

	Comparable Sales from the Subject's (if complaint based on fair market value)			
Sale Price	125,000	125,000	131,000	126,000
Sale Date	5/25/2017	5/15/2015	07/09/2016	12/15/2017
Sale Price per Sq. Ft.	69.44	62.75	67.18	66.32
	Equalized Assessed Values (if complaint based on other equalized assessed values)			
Land	8,000	8,000	8,000	8,000
Buildings	40,000	35,329	37,662	36,995
Total EAV	48,000	43,329	45,662	44,995
Assessment per Sq. Ft. (Bldg Assess./ Sq. Ft.)	22.22	17.66	19.31	19.47

Comments on comparables: _____

Section 6: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of your property.)

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	01-23-456-789	01-23-345-678	01-23-234-567	01-23-123-456
Address	123 Main St.	216 Main St.	320 Park Ave.	140 Park Ave.
Proximity to Subject		1 Block	2 Blocks	2 Blocks
House Style	Two Story	Two Story	Two Story	Two Story
Land Area	65' x 130'			
Living Area (sq ft)	1,800			
Age/Condition	1990 Average			
Basement/Finished Area	Full/0%			
Garage/# of cars	2-car garage			
Heat/A.C.	Forced Central	Forced Central	Forced Central	Forced Central
Other Improvements (Decks, porches, fireplace etc.)	1 Fireplace	1 Fireplace	Deck	1 Fireplace
Comparable Sales from the past three years			based on fair market value)	
Sale Price	125,000	125,500	131,000	126,000
Sale Date	5/25/2017	03/15/2017	07/09/2016	12/15/2017
Sale Price per Sq. Ft.	69.44	62.75	67.18	66.32
Equalized Assessed Values (if complaint based)			other equalized assessed values)	
Land	8,000	8,000	8,000	8,000
Buildings	40,000	35,000	37,662	36,995
Total EAV	48,000	43,000	45,662	44,995
Assessment per Sq. Ft. (Bldg Assess./ Sq. Ft.)	22.22	17.66	19.31	19.47

Write any comments about the comparables that you used here; use additional sheets if necessary.

Comments on comparables:
 Comps 2 and 3 are on a quieter street; comp 1 is lower quality; comp 2 is better quality.

Comparable Sales from the past three years (if complaint based on fair market value)

Sale Price

Sale Date

Sale Price per

Land

Buildings

Total EAV

Assessment pe

(Bldg Assess./

Comments on c

- Tip:
- Don't forget to sign
- & date your complaint;
- unsigned complaints cannot be processed!

Section 7. Oath (requires)

I swear or affirm that I am the owner/taxpayer of record for the above captioned property (or I am an attorney for said owner/taxpayer and have attached a notarized letter of authorization/power of attorney) and that the statements made and the facts set forth in the foregoing appeal are true and correct to the best of my knowledge.

John Q. Public

Owner/taxpayer or authorized attorney signature

John Q. Public

10/5/2018

Print name

Date

Section 7. Oath (required)

I swear
owner
and th

for said
s made

This section relates to RESIDENTIAL
PROPERTY ONLY!!!!

Job

Owner

John Q. Public

10/5/2018

Print name

Date



The purpose of this section is for the property owner/taxpayer/attorney to have a decision based on the evidence that is submitted. **You don't have to appear before the Board unless you want to do so (remember, you will not be permitted to present additional evidence at the hearing). If you want the Board to consider your complaint without an oral hearing, sign and date here.**

I am the
accept r
complai
Assesso
In addit
notice i
date an
Under p
and app
basis for


Signature of Owner/Taxpayer/Attorney

Date

What Happens Next??

- After you have turned in your **completed** complaint form and corresponding evidence, the following occurs:

- If you **did not** waive your right to a hearing:
 - Your complaint will receive a docket number;
 - A hearing notice will be mailed to you;
 - A copy of your complaint and evidence will be sent to the township assessor;
 - The assessor will review your evidence and send their evidence to us concerning the valuation that was placed on the property.

- 
- A copy of the assessor's evidence will then be mailed to you, and you will have up to 10 days to file rebuttal evidence;

 - The Board of Review may offer you a proposed decision based on both sets of evidence. The proposed decision is in letter form, and you have the opportunity to agree or not agree with the proposed values, then send the form back to us. If you choose to accept the stipulation, your hearing will be cancelled. If you do not accept the stipulation, you will attend your hearing.

- If you **waived** your right to a hearing, the same procedures apply to you **except:**
 - **You will not receive a hearing notice;**
 - **You may receive a proposed decision letter, but if you do not receive one or you do not agree to the values, you will not be entitled to a hearing.**
- In both instances, the Board of Review will then make their final decision and it will be mailed to you after all hearings have been concluded. This generally happens in February.
- If you are not satisfied with the decision of the Board of Review, you will have **30 days** from the final date to file an appeal with the Illinois Property Tax Appeal Board.

Hearing Procedures

- Hearings are held Monday through Friday, exclusive of holidays, between the hours of 9:00 a.m. – 12:00 p.m. and 1:00 p.m. - 4:00 p.m.
- Hearings are 15 minutes long: 5 minutes for you, 5 minutes for the assessor, and 5 minutes for the Board of Review to ask questions.
- Due to the tight schedule for the hearings, it is imperative that you only request to re-schedule a hearing in the event of an emergency.
- Failure to appear at the appointed time and date of a scheduled hearing may result in your appeal to be dismissed.

REMEMBER:

- Complaints and all evidence must be submitted in **duplicate.**
- Complaints received or post marked after the final deadline date **will be dismissed.**
- Complaints received with no accompanying evidence may be issued a final decision of “**No Change.**” If you are unable to submit all of your evidence by the deadline date, you may submit a request along with your complaint form, prior to the deadline date, and you may be granted an extension of up to 15 days.



Thank you!!

If you have any questions,
please do not hesitate to call
the Board of Review at
(309) 558-3670.