

ASSESSMENT APPEAL
LEE COUNTY BOARD OF REVIEW

This form must be completed and filed at the Chief County Assessment Office within 30 days of the date of publication of the assessment change listing. All evidence must be submitted with this appeal form. If you require additional time to submit evidence, a written request must be filed with this appeal. Hearings with the Board of Review are scheduled at the request of the Appellant. Incomplete appeal forms will not be set for hearing and may result in dismissal of the appeal.

Section I

Appellant _____ Daytime phone (_____) _____

Street _____

City/State/Zip _____

Attorney for Appellant (if applicable): _____

Street _____

City/State/Zip _____ Phone (_____) _____

Section II

Type of Property: Residential () Commercial () Farm () Industrial () Other () _____

Parcel Number _____

Property Address _____

Section III

This appeal is based on: (You must check one or more boxes)

- Recent Sale - Include documentation of sale (A sale is "recent" if the transaction is within twelve months of the assessment year under appeal.)
Recent Appraisal - Include copy of appraisal by certified appraiser. (An appraisal is "recent" if written within twelve months of the assessment year under appeal.)
Comparable Sales - Complete the Comparable Sales/Assessment Equity Grid (reverse side)
Assessment Equity - Complete the Comparable Sales/Assessment Equity Grid (reverse side)
Other (explain) _____

Section IV

List the assessed values you are appealing.

Assessor/C.C.A.O. Values

Appellant's Claim

Land _____

Land _____

Bldg. _____

Bldg. _____

Total _____

Total _____

Date: _____ Signature: _____

Appellant or Attorney for Appellant

Below for Assessment Office Use

Date received: _____

Lee County Chief County Assessment Office
112 East Second Street, Dixon, IL 61021

Comparable Sales/Assessment Equity Grid analysis

Note: The comparable properties should be similar to the subject property in size, design, age, amenities, condition and location.

Provide at least 3 comparable properties.	Subject (your property)	Comp. #1	Comp. #2	Comp. #3
Parcel Number				
Address				
Proximity to Subject				
Lot Size				
Design/Number of Stories				
Exterior Construction				
Age of Property				
Condition of Property				
Number of Bathrooms				
Number of Bedrooms				
Living Area (Square Feet)				
Finished Basement Area				
Air Conditioning				
Fireplace				
Garage or Car Port				
Other Improvements				
Date of Sale				
Sale Price				
Sale Price Per Square Foot				
Land Assessment				
Building Assessment				
Total Assessment				
Assessment per square foot = (Bldg. Assmnt./Bldg. Sq. Ft.)				

Assessment and sale information for this grid can be found in the Lee county Assessment Office and on line at www.countyoflee.org

- LEE COUNTY BOARD OF REVIEW - RULES

The Illinois statute governing the County Board of Review requires the County Board of Review to publish reasonable rules for the guidance of persons doing business with the Board. (35ILCS 200/9-5)

Recommendation:

It is strongly recommended that you discuss your assessment with your Township Assessor before filing an appeal with the Board of Review. Many times the reason for the assessment can be made clear and the need for filing an appeal eliminated.

If, after talking to your Township Assessor, you still wish to pursue an appeal, familiarize yourself with the following Rules regarding the appeal process.

Meetings/Correspondence:

Meetings of the Board shall be held at the Chief County Assessor's Office in the Old Court House, Dixon, Illinois. All communications to the Board shall be addressed to the Chief County Assessor's Office, 112 East Second Street, Dixon, Illinois 61021. Phone (815)288-4483.

Duties of the Board:

To review all assessments and to add any real property that has been omitted; issue and/or review any errors or omissions which cause a Certificate of Error to be issued; review applications for exemptions; hold hearings for complaints; prepare and present the case for Lee County to the State Appeal Board and when possible, negotiate to stipulations prior to the State hearing.

The Board of Review, upon application of any taxpayer or upon their own motion, may revise the entire assessment or any part thereof and correct same.

Filing Appeals:

A separate appeal form must be filed for each assessed parcel unless parcels are contiguous and similarly classified. (Residential, Commercial, Farm, etc.) The appeal shall be submitted on forms provided by the board. **Incomplete appeal forms will not be set for hearing and may result in dismissal of the appeal.**

All appeal forms must be filed at the Chief County Assessment Office no later than thirty (30) days after the publication of assessments for the townships. Mailings postmarked by the Post Office are considered filed on the postmarked date. It is the responsibility of the taxpayer to see that their mailing bears the correct postmark. Appeals, along with all supporting documentation, may also be faxed to 815-288-7153 or emailed to wryerson@countyoflee.org.

Content of Appeals:

Evidence must be submitted for complaints to be considered. The amount of taxes a property owner pays cannot and will not be accepted as evidence.

In the case of residential property, evidence may consist of, but is not limited to the following:

- 1) proof of recent sale/purchase
- 2) an appraisal by a State Licensed or Certified Appraiser showing the value dated as of January 1 of the assessment year
- 3) the assessed value of comparable properties, if appealing uniformity
- 4) recent sales of comparable properties (three or more comparable properties with current sales can provide indications of the fair market value of the property in question)

In the case of commercial property, evidence may consist of, but is not limited to the following:

- 1) proof of recent sale/purchase
- 2) an appraisal by a State Certified General Appraiser showing the value dated as of January 1 of the assessment year
- 3) recent sales of comparable properties including descriptive data of comparable properties sold
- 4) three (3) years of operating statements, current leases and gross rents, if applicable

Hearings:

Hearings are scheduled at 15-minute intervals and held at the Chief County Assessment Office.

All hearings are by law open to the public.

If a transcript of a hearing is desired, a court reporter will have to be obtained prior to the hearing at the expense of the Appellant.

Be prepared to discuss the market value of the property as of January 1 of the assessment year. Present law of the State of Illinois holds that equalized assessed value of all non-farm property shall be assessed at 33.33% of market value.

The Appellant may represent him/her self or may be represented by any person who is admitted to practice as a counselor at law in this state or by rule of comity. Accountants, tax representatives, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at the hearing and may assist parties and attorneys at the hearing. If represented by an attorney at the hearing, the appellant shall notify the Board, in writing, of such representation five working days prior to the hearing.

Any party, including a corporation, may cause to have evidence presented by any authorized officer, employee, or legal representative.

Decisions of the Board:

The appellant will be notified in writing of the Board's decision. All decisions on complaints may be appealed to the State Property Tax Appeal Board as provided by statute. PTAB appeal forms are available at the Chief County Assessment office or on-line at www.state.il.us/agency/ptab. All decisions of Board are subject to equalization.

Homestead Exemptions:

To be in compliance with Department of Revenue statutes and guidelines, the following dates are in effect.

The ownership and residency date requirement is January 1st. Exception to this is the Assessment Freeze which requires ownership and residency date of January 1st of the current and previous year.

Deadline to apply for all homestead exemptions is December 31st.

Any or all of the foregoing rules may be waived in a particular instance upon a majority vote of the Board of Review.

Approved on this 4th Day of June, 2009.

These rules will remain in effect until such time as they may be amended by a Board motion.

Raymond K. Harrison, Chairman
James Smith, Member
Tom Mead, Member
Wendy Ryerson, C.C.A.O., Clerk