

Attached find the **2020 ASSESSMENT COMPLAINT** form. It is strongly recommended that you discuss your assessment with the Township Assessor prior to filing a complaint. Many times the reason for the assessment can be made clear and the need for the filing of a complaint eliminated. If, after talking with the township assessor, you still wish to file a complaint, the assessor can supply property record cards for the subject property and any comparable properties that you choose. The 30-day time limit for filing will not be changed to allow for discussing the assessment with the assessor. The *Rock Island County Board of Review Rules of Procedure* are available at www.rockislandcounty.org. If you would like us to mail you a complaint form and rules, please call 309-558-3670.

Two sets (2) of the complaint form and two (2) sets of all evidence must be submitted with your complaint. It is recommended that you keep an additional set for yourself.

Complaints can only be filed by the owner of the property or the taxpayer of record. Owners or taxpayers of record may designate an attorney to represent them by submitting written authorization with their complaint (see c. below). See the [Board of Review Rules](#) section D-2 for more information to who has standing to file an appeal. Corporations, limited liability companies, limited partnerships and other similar entities shall be represented at all stages before the Rock Island County Board of review by a person licensed to practice law in the State of Illinois. The Rock Island County Board of Review requires that attorneys provide their license number on each appeal.

Non-Compliant complaint forms: If the complaint form does not comply with the Board of Review's rules, you will be sent notification acknowledging receipt of the complaint. The notification will include a copy of the first page of the complaint form and an explanation of which rules have not been complied with. You will be provided with 10 business days to bring the complaint into compliance. If it is brought into compliance within the 10 business days, the complaint will be processed. For purposes of this section, a complaint form not in compliance with the Board of Review rules is defined as:

- a. A complaint form that lacks sufficient information to identify the property in question;
- b. A complaint form that is not signed by the property owner/taxpayer of record; or
- c. A complaint form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner/taxpayer. **The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner/taxpayer and dated with the current date. The authorization MUST BE NOTARIZED.**
- d. A complaint form that does not indicate a requested value, by either full market value or assessed value.

If a complaint is received AFTER the statutory thirty (30) days from publication filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline.

It is the responsibility of the complainant to provide the Board comprehensive evidence, relative to market value, assessment comparability, or use, in support of the complaint. Use page two of the complaint form to describe the subject and comparable properties. A listing of previous year's sales is available at: www.rockislandcounty.org/AssessmentOffice/SalesReports/.

For residential homes, use gross living area excluding basement. Photographs of the subject property and all comparables should be included. Examples of evidence you would submit include copies of closing disclosures, sales contracts, appraisals, pictures of your property and comparable properties. One copy of your evidence is sent to the assessor.

The township assessor also supplies two sets of their evidence to the Board of Review. One set of evidence will be mailed to you. After you receive the assessor's evidence, you may rebut it. All rebuttal evidence must be submitted at least 10 days prior to the scheduled hearing.

FARM COMPLAINTS: All farmland complaints need to have proof the land has been farmed for the previous two years. Proof can consist of copies of Federal Tax Return with the F form included for the previous two years.

THE LAST DATE FOR FILING A COMPLAINT SHALL BE: DECEMBER 21, 2020

The date for filing for a mailed complaint shall be the **canceled postmark date**. Metered mail must have a post office date stamp.

2020 Board of Review Session COVID-19 Changes

Due to the increase of COVID-19 cases, the Rock Island County Board of Review office is currently closed to the public. For the safety of staff and persons doing business with our office, no documents will be accepted in person.

Complaints

Assessment complaints may be submitted by the following ONLY

1. USPS Mail
2. Completed forms may be dropped in the County Collectors Drop Box, located at:
1504 3rd Ave
Rock Island IL 61201
Please address the complaint form to The Board of Review.

Due to size and volume, assessment complaints cannot be submitted by Fax

Hearings

The Rock Island County Board of Review will be using the following option for hearings due to COVID-19 for the 2020 session:

1. **Virtual Hearing is considered a Zoom or Teleconference Hearing.**
 - a. Instructions will be sent by USPS Mail, along with the Hearing Notice to Owners or Taxpayers of record and/or Attorneys for the appropriate steps to attend the virtual hearing

*The hearing options are subject to change due to COVID-19 Requirements

Frequently Asked Questions

Do I have to appear before the Board in a virtual meeting?

Residential Property - No, you do not have to appear before the Board unless you wish to do so. Taxpayers have the option of filing an assessment complaint without having to appear before the Board.

Commercial/Industrial Property - Yes, you will need to attend your scheduled virtual hearing.

If I require a virtual hearing and cannot participate on the date assigned, can the virtual hearing be rescheduled?

Unfortunately, no. While the Board of Review wishes it could offer scheduling options, the sheer volume of complaints does not permit it to do so.

What happens if I ask for a hearing but cannot participate by virtual hearing?

Failure to appear at the appointed time and date of a scheduled virtual hearing may result in the dismissal of the appeal. The Board will notify the complainant by USPS Mail, to the complainant's last known address, of such action.

2020 COMMERCIAL PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM COMPLETELY AND RETURN TWO SETS TO:

ROCK ISLAND COUNTY BOARD OF REVIEW

1504 3RD AVENUE
ROCK ISLAND, IL 61201
(309) 558-3670

Board use only: COMPLAINT# _____

DATE RECEIVED BOR: _____

INSTRUCTIONS:

1. The assessment complaint process is governed by the Board of Review's Rules and Procedures, which can be found at www.rockislandcounty.org. The owner or taxpayer of record is responsible for reviewing these rules prior to filing a complaint.
2. **TWO SETS OF THIS FORM AND ALL SUPPORTING DOCUMENTS MUST BE FILED ON OR BEFORE: 12/21/2020**
3. All evidence must be submitted with this form. If you should need additional time to submit evidence, that request of extension **must** be submitted with this form. Extensions will only be given for fifteen (15) additional days.
4. Questions about this form or the Board's Rules and Procedures may be directed to the Board of Review at (309) 558-3670.

Section 1. Property Identification (required)

Owner or Taxpayer of Record* _____

*If LLC, Corp., Inc., etc: Must be filed by and be represented by an attorney!

Township _____ Mailing Address _____

PIN # _____ Mailing City, State, Zip _____

Property Address _____ Daytime Telephone _____

Property City, State, Zip _____ Email Address _____

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

Attorney ARDC# _____

Attorney Name _____ Attorney Telephone _____

Attorney Address _____ Attorney Email _____

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: \$ _____ date of sale: _____ (attach 2 copies of Closing Disclosure)

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 5: Subject Property is:

Apartment Building (7+ Units) Commercial (specify) _____ % owner occupied _____

Office Industrial Building % tenant occupied _____

Retail Establishment Warehouse Building % vacant _____

Bank Building Vacant Commercial or Industrial Land Total _____

Gas Station Other (specify) _____ 100%

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

	Subject	Comparable 1	Comparable 2	Comparable 3
PIN Number	_____	_____	_____	_____
Address	_____	_____	_____	_____
City	_____	_____	_____	_____
Office Area (sq ft)	_____	_____	_____	_____
Other Area (sq ft)	_____	_____	_____	_____
Gross Area (sq ft)	_____	_____	_____	_____
Land Area	_____	_____	_____	_____
Age/Condition	_____	_____	_____	_____
Parking Spaces	_____	_____	_____	_____
Vacancy	_____	_____	_____	_____
Heat/A.C.	_____	_____	_____	_____
Other Improvements (Storage buildings etc.)	_____	_____	_____	_____

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

Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
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: _____

Section 7. Oath (required)

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 or taxpayer of record and I 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.

 Owner or taxpayer of record or authorized attorney signature

 Print name Date