

## **Frequently Asked Questions**

### **Question:**

#### **How does the assessor determine the value on my property?**

Answer:

The value of your property is based on the recent sales of properties with similar characteristics (age, square footage and type of construction) in your neighborhood. In essence, buyers and sellers in the real estate market establish values. The Assessor researches the market and collects information about properties to establish value. The assessor does not determine property taxes. Rather, the assessment is used to determine each taxpayer's overall share of the tax burden created by units of local government who are funded by the property tax.

### **Question:**

#### **What can I do if I disagree with my assessment?**

Answer:

It is strongly recommended that the owner or taxpayer of record discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. If, after talking with the township assessor, the owner or taxpayer of record still wishes to pursue a formal complaint, they can file an appeal with the Rock Island County Board of Review, on the required forms. Such a complaint or appeal must be filed, by state law, within 30 days of the publication of the assessment list in the local paper. The 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

### **Question:**

#### **When are assessed values published?**

Answer:

Assessed values that have been revised, other than properties only receiving a township equalization factor, are published by the Chief County Assessment Office (CCAO). For the 2020 assessments, the publication date is November 21, 2020. The last day to file an appeal is December 21, 2020. By state statute, your appeal cannot be accepted after the deadline.

### **Question:**

#### **What are the grounds for an appeal?**

Answer:

An assessment appeal is not a complaint about higher taxes. It is an attempt to prove that your property's estimated market value is either inaccurate or unfair. You may appeal when you can prove at least one of three things:

1. The estimated market value is too high. You have evidence that similar properties have sold for less than the estimated market value of your property.
2. The estimated market value of your property is accurate but inequitable because it is higher than the estimated value of similar properties.
3. Items that affect value are incorrect on your property record card.

### **Question:**

#### **Where can I obtain appeal forms?**

Answer:

On the date of publication, all of the appeal forms are available on the home page of the County's website:

[www.rockislandcounty.org](http://www.rockislandcounty.org)

You may also call the Rock Island County Board of Review to have them mailed to you ((309) 558-3670).

### **Question:**

#### **Do I need an attorney to file an appeal?**

Answer:

You only need an attorney if you are a corporation, limited liability company (LLC), partnership or other similar entity, or you are a taxing district. These 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. Failure to provide attorney representation shall result in dismissal of the appeal.

### **Question:**

#### **How many copies of documentation are necessary when submitting the complaint form?**

Answer:

Please submit two (2) copies of the appeal form, and two (2) copies of all supporting evidence. It is recommended that you keep one (1) copy for your records.

### **Question:**

#### **What if I do not have all my evidence ready when I file my appeal?**

Answer:

In the event you are unable to submit evidence with the complaint form, you must submit a letter requesting an extension of time. The request for an extension **must be submitted with the complaint form on or before the deadline for filing the appeal**. Without the written request for an extension, no evidence will be accepted after the complaint form is filed. At the time the request is received, the Board of Review may grant up to a 15-day extension. Failure to submit supporting evidence before the extension deadline may cause the complaint to be dismissed.

**Question:**

**What type of evidence should I supply with my appeal?**

Answer:

For appeals based upon fair market value, the following may be submitted as evidence:

- Appraisal reports;
- Comparable properties;
- Listing contract of the subject property;
- Sales contract and closing disclosure showing the purchase price and closing date of the property in question;
- A complete (final) sworn contractor's affidavit of costs if the improvement is new construction;
- Multiple Listing Service listings;
- Recent photographs of the subject property and if applicable, photographs of any comparable properties you are submitting

**Question:**

**Where can I view sales of comparable properties in my township?**

Answer:

Sales for the past three years can be found on the County website: [www.rockislandcounty.org/AssessmentOffice/SalesReports/](http://www.rockislandcounty.org/AssessmentOffice/SalesReports/)

You may also contact your township assessor to view sales in your area.

**Question:**

**Can I use more than three comparable properties?**

Answer:

Yes, you may use as many comparables as you like; the Board of Review asks that you use the three properties that are the most similar to yours as your first three comparables on the complaint form.

**Question:**

**Do I have to attend a hearing? (2020 ONLY)**

Answer:

All hearings for the 2020 complaint session will be held virtually (teleconference or Zoom). Residential properties have the option to waive their hearing. If the complainant and/or the representing attorney wish to have the hearing heard on the evidence on hand, without being present, they may sign the WAIVER OF HEARING. The complainant is not required to be present; a decision by the Board of Review will be based on the documentation/evidence submitted with the Appellant's original appeal. The waiver is located on the second page of the complaint form. If a WAIVER OF HEARING is not completed when the appeal is filed, and you do not attend the scheduled hearing, the complaint *may be dismissed*.

Nonresidential properties will have to attend a virtual hearing.

**Question:**

**Can a hearing be rescheduled?**

Answer:

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

**Question:**

**When will I receive notification of the results of my appeal?**

Answer:

A "Final Notice of Decision" will be mailed to each owner or taxpayer of record at the conclusion of the Board's hearings; this is generally in February or March.

**Question:**

**If I do not agree with the Board of Review's decision, can I appeal it?**

Answer:

Yes. Decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the "Final Notice of Decision" being sent. Appeal forms are available at the County Assessment Office, or on the PTAB web site at <http://www.ptab.illinois.gov/>.