

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](http://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/](http://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 3<sup>rd</sup> 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 NON-FARM PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM COMPLETELY AND RETURN TWO COPIES TO:

## ROCK ISLAND COUNTY BOARD OF REVIEW

1504 3<sup>RD</sup> AVENUE

ROCK ISLAND, ILLINOIS 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](http://www.rockislandcounty.org). The owner or taxpayer of record is responsible for reviewing these rules prior to filing a complaint.
2. **TWO COPIES OF THIS FORM AND ALL SUPPORTING DOCUMENTS MUST BE FILED ON OR BEFORE: 12/21/2020**
3. All written documentation must be submitted with this form. If you should need additional time to submit an appraisal, that request of extension **must** be submitted with this form. Extensions will only be given for fifteen (15) additional days. No new evidence will be accepted at the time of your hearing.
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)

Township _____	Owner or Taxpayer of Record* _____ <small>*If LLC, Corp., Inc., etc.: Must be filed by and be represented by an attorney!</small>
PIN # _____	Mailing Address _____
Property Address _____	Mailing City, State, Zip _____
Prop. City, State, Zip _____	Daytime Telephone _____
	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 be dismissed. See section D (2) of the Board of Review Rules regarding the requirements for the letter of authorization.)

Attorney Name _____	Attorney ARDC# _____
Attorney Address _____	Attorney Telephone _____
	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 1<sup>st</sup>, 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: \_\_\_\_\_ 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 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 _____	_____	_____	_____
Address _____	_____	_____	_____
Proximity to Subject _____	_____	_____	_____
House Style _____	_____	_____	_____
Land Area _____	_____	_____	_____
Living Area (sq ft) _____	_____	_____	_____
Age/Condition _____	_____	_____	_____
Basement/Finished Area _____	_____	_____	_____
Garage/# of cars _____	_____	_____	_____
Heat/A.C. _____	_____	_____	_____
Other Improvements _____ (Decks, porches, fireplace etc.)	_____	_____	_____
<b>Comparable Sales from the past three years (if complaint based on fair market value)</b>			
Sale Price _____	_____	_____	_____
Sale Date _____	_____	_____	_____
Sale Price per Sq. Ft. _____	_____	_____	_____
<b>Equalized Assessed Values (if complaint based on other equalized assessed values)</b>			
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 or 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



**AFFIDAVIT OF HEARING WAIVER (For Residential Assessment appeals only)**  
**Complete this section ONLY if you want the Board of Review to render a decision based on the documents you submitted and you do not want to appear at a hearing!!!**

**“OATH”**

I am the owner or taxpayer of record of this residential property and wish that the Rock Island County Board of Review accept my complaint, which has been filed, and render a decision based on the evidence submitted with my complaint. I also understand that the Board of Review will seek additional evidence from the Township Assessor, Supervisor of Assessments, or from other sources to be considered along with my complaint.

**In addition**, I acknowledge that no further appeal will be considered by the Board of Review once a notice is sent, but that I may appeal to the Property Tax Appeal Board within thirty (30) days after the date and/or postmark of written notice of our decision.

*Under penalty of perjury, I do solemnly swear that the statements made and the facts set forth in this affidavit and appeal are true and correct, as I verily believe; and if the Board of Review accepts my evidence as the basis for the assessment, I hereby waive my request for a hearing.*

\_\_\_\_\_  
Signature of Owner or Taxpayer of Record/Attorney

\_\_\_\_\_  
Date

## CHECKLIST

- ✓ Did you completely fill out all applicable sections of your complaint form? (marked **required**)
- ✓ Did you sign your complaint form?
- ✓ Did you file the complaint by the final deadline date? (Late filings **will not be accepted**)
- ✓ If you are an attorney filing an appeal on behalf of the owner or taxpayer of record, did you include a letter of authorization signed by the owner or taxpayer of record? (If not, the complaint **will be dismissed.**)
- ✓ Did you provide two (2) sets of both the complaint form and all supporting evidence (and keep an additional set for yourself)?
- ✓ If you are unable to supply all of your evidence with your complaint form, did you submit a letter requesting an extension of time?
- ✓ If you are unable to attend a hearing, (for Residential valuation complaints only) did you complete the “Waiver of Hearing”, and submit it with your complaint?

## 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:

1. Your complaint will receive a docket number.
2. A hearing notice will be mailed to you.
3. A copy of your complaint and evidence will be sent to the township assessor.
4. The assessor will present evidence concerning the assessment of the property. Copies of this evidence will be mailed to you. You will have up to 10 days to file rebuttal evidence.
5. The Board of Review may offer you a proposed decision based on both sets of evidence. The proposed decision will be in letter form, and if you accept the stipulation, your hearing will be cancelled. If you do not accept the proposed decision, you will attend the hearing. Hearing procedures are described below.
6. The Board of Review will then make their final decision. They will mail you a “Final Notice of Decision” after all hearings have been concluded. This generally happens in February.
7. 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.

If you **waived** your right to a hearing, the above applies to you **except:**

- a. You **will not** receive a hearing notice.
- b. The Board of Review will make a decision based on the presented evidence and you will receive a decision as stated in #6 above.

### Virtual Hearing Procedures

Virtual Hearings are held Monday through Friday, exclusive of holidays.

Virtual 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 sheer volume of complaints, Board of Review hearings cannot be rescheduled.

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