

RESIDENTIAL COMPLAINT

Stephenson County—Board of Review

Board of Review
Stephenson County
50 W. Douglas St, Ste 50\$
Freeport, Illinois 61032
(815) 235-8260

Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your complaint.

For Assessment Year 20__

If an appeal was filed with the Property Tax Appeal Board on this Tax Parcel for the prior year, please indicate the Property Tax Appeal Board docket number assigned to this appeal: _____.

Section I

This form must be completed and filed within 30 days of the assessment change publication list for the parcel's respective township. Check the county's website at www.co.stephenson.il.us/assessor for publication dates. Any additional written evidence must be submitted with this BOR form. If you are unable to submit the additional written information with this form, a letter requesting an extension of time for filing the additional evidence must be submitted with this form. The Board of Review will grant only reasonable requests up to 15 days. **Faxed copies of this form will not be accepted.**

WHERE TO FILE THIS APPEAL:

The address is listed above. Without prior Board of Review approval, a separate appeal must be filed on each individual Property Identification Number (P.I.N.), or a breakdown may be submitted (see 2c below).

**This form must be submitted in triplicate for all appeals,
Where a reduction in assessment of \$50,000 or more is sought, one additional copy for each taxing district the property is located is required.
Evidence must be submitted in duplicate where a change in assessed valuation of less than \$50,000 is sought.
Evidence must be submitted in triplicate where a change in assessed valuation of \$50,000 or more is sought.**

Section II

Complainant Information

Last Name _____
First Name _____
Address Line 1 _____
Address Line 2 _____
City _____
State _____ ZIP _____
Telephone _____

Information on Attorney for Complainant

Last Name _____
First Name _____
Firm Name _____
Address Line 1 _____
Address Line 2 _____
City _____
State _____ ZIP _____
Telephone _____

2a Property ID No. (P.I.N.) _____ Township _____
Address of property _____

2b If complaint is other than owner, give name and address of owner. Name _____
Address Line 1 _____ Address Line 2 _____
City _____ State _____ ZIP _____

2c The assessments of the property for the year as made by the (P.I.N. only): (A separate page may be attached for multiple parcels.)

1. Assessor	Land _____	Impr. _____	Total _____
2. C.C.A.O.	Land _____	Impr. _____	Total _____
3. Appellant's claim	Land _____	Impr. _____	Total _____

Lines 1 through 3 above **must** be completed. This information is available from the Township Assessor or the Chief County Assessment Office.

- I would like the BOR to makes its decision based on the evidence provided (no oral hearing necessary)
 I would like to present my case in person at a hearing. (Note: Location, date and time will be determined by the BOR)
If neither box is checked, your appeal will be based on the evidence. If no evidence is filed your case will be dismissed without review.

2d Date _____ Signature _____
Attorney or Complainant only

2e This appeal is based on (you **must** check one or more boxes):

- Recent sale – complete Section IV
- Assessment equity – complete Section V
- Comparable sales – complete Section V
- Recent construction – complete Section VI
- Contention of law – submit legal brief
- Recent appraisal

Section III – Description of Property

Lot size (sq. ft. or acres) _____ Lot dimensions _____ Street frontage in feet _____

Age of house/Yr. constructed _____ House square footage _____
(Square feet of living area)

Outside dimensions of house _____

Construction frame brick masonry other _____

Design/No.Stories single two one and one-half other _____

Basement slab crawl full partial finished unfinished

Garage none attached detached one-car two-car three-car Size ____ sq. ft.

No. of Bathrooms _____ **No. of Fireplaces** _____ **Central air** Yes No

Other improvements _____

What was the date and price of the most recent sale of the property? Date: _____ **Price:** _____

Section IV – Recent Sale Data

The following information regarding the sale of the subject property is furnished to the Board of Review to render a decision based on the sale evidence provided by the appellant. It is the policy of the Board that when the complainant supplies evidence of a recent sale of a residence and the Assessor/CCAO has not refuted the arm's length nature of the transaction, the appeal will be decided based on the evidence contained in the record. You must submit evidence of the actual sales price by including a sales contract, RESPA statement, Real Estate Transfer Declaration (Department of Revenue), or Settlement Statement. The Board of Review generally finds that the sale price of a recent arm's length sale of the subject property is the best evidence of value.

Read carefully and answer all questions.

Full consideration (sale price) \$ _____ Date of sale _____

From whom purchased _____

Is the sale of this residence a transfer between family or related corporations? Yes No

Sold by: Owner Realtor Auction Other _____

Name of Realtor firm _____ Agent _____

Was the property advertised for sale? Yes No How long a period? _____

If so, in what manner? local paper multiple listing other _____

Was this property sold in settlement of an installment contract a contract for deed or a foreclosure?

Was the seller's mortgage assumed? Yes No If yes, specify amount \$ _____

If renovated, amount spent before occupying \$ _____ Date occupied _____

Section V – Comparable Sales/Assessment Grid Analysis

An appraisal may be submitted for completion of this section.

An appraisal establishing the fair market value of the subject property under appeal as of the assessment date may also be submitted. **(Note: If a hearing is held in the case, the Board of Review will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)**

Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, and a property record card or description of each sale showing how it compares to the subject property may also be submitted. (Note: The comparable sales should be similar to the subject property in design, age, amenities, and location.) **Provide at least three comparables.**

Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property, may also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.)

Provide at least three comparables. All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted. (Additional Comparables may be submitted on a separate sheet.)

	Subject (your house)	Comp #1	Comp #2	Comp #3	Comp #4
Property Index Number (P.I.N.)					
Address					
Proximity to subject					
Total Land Sq. Ft.					
Design/Number of stories/Class					
Exterior construction					
Age of property					
Number of bathrooms					
Living area above grade (Sq. Ft.)					
Basement area-- Sq. Ft.					
Finished basement area -- Sq. Ft.					
Air conditioning (Yes or No)					
Number of Fireplaces					
Garage or car port (square feet)					
Other improvements					
Date of sale					
Sale price					
Sale price per square foot (Sale price / impr. size)					
Land assessment					
Improvement assessment					
Total assessment					
Improvement assessment per sq. ft. (Impr. Assmt. / Living Area (Sq. Ft.))					

Section VI – Recent Construction Information on Your Residence

Submit evidence of recent construction of the subject property including the price paid for the land and construction of the building including all labor. Note: If the appellant provided any labor or acted as general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.

The residence was constructed, or remodeled, an addition added, or other building erected on _____.

Date Land Purchased _____

Total cost of the Land \$ _____ Building(s)\$ _____

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping of home site, and/or building permits? Yes No

You must supply a Contractor's Affidavit or a written summary of the total cost to the Board of Review.

Date the occupancy permit was issued. (Submit 2 copies.) _____

Date the building was inhabitable and fit for occupancy or intended use _____

Date the remodeling was completed _____

Date the addition or other building(s) was completed _____

Did owner or member of owner's family act as the general contractor? Yes No

If yes, what was the estimated value of the service? \$ _____

Was any non-compensated labor performed? Yes No

If yes, please describe and provide estimated value of labor _____

Note: A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Board of Review.

Section VII – Recent Photograph of Subject Property and Comparable Properties

