



WINNEBAGO COUNTY BOARD OF REVIEW

404 Elm Street
Room 301
Rockford, IL 61101

Phone (815) 319-4460 Fax
(815) 319-4461 Website:
<http://assessor.wincoil.us>

2017 Complaint Filing Rules and Procedures

Consultation with Township Assessors' Office. It is strongly recommended that taxpayers discuss their assessment with the Township Assessors' Office prior to the filing of a complaint with the Board of Review. 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 Assessors' Office, the taxpayer still wishes to file a complaint, they need to familiarize themselves with the following rules governing filing of complaints with the Board of Review of Winnebago County. **It should be noted, however, that by state law, the time period for filing a complaint is not waived to allow for discussing the assessment with the Township Assessors' Office.**

1. **Valuation Date.** Assessment values are as of January 1, 2017. All evidence should relate to the value of the property as of that date.
2. **Complaint Forms.** All complaints must be made in writing and filed on the Winnebago County Real Estate Assessment Complaint Form. Complaint forms are available on the Board of Review website and in the Board of Review Office. The forms may also be requested by mail when the request is accompanied by a self-addressed stamped envelope. The Board will not send forms out by fax machine or any method other than first class mail.
3. **Separate Complaint Forms.** A separate complaint form must be filed for each separately assessed parcel, including complaints filed by the Board of Managers of a Condominium Association on behalf of all unit owners. Complaints filed by the Board of Managers of a Condominium Association must all be filed together and shall be accompanied by a list of the Parcel Numbers (PINs) of all units included in the filing.
4. **Timing of Complaint Filing.** The Board will begin accepting complaints after the 2017 assessments are posted on the Supervisor of Assessments website www.wincoil.us (usually in late July or early August). Complaints must be filed on or before **August 21, 2017**.
5. **Standing to File a Complaint.** In order to determine standing to file a complaint, the following rules shall apply.
 - a. Taxpayers and property owners may file complaints on their own properties. **Complaints on property owned by a corporation, a limited liability company(LLC), a limited liability partnership(LLP), or a limited liability limited partnership(LLLP) must be filed by an attorney licensed to practice law in Illinois. In the case of properties whose owner is recently deceased, a representative of the estate may file the complaint. If the estate was opened by an attorney, that attorney may file the complaint. If the estate has been opened by an individual, the executor may file the complaint. In the case of property owned by a trust, the trustee of the trust may file the complaint.**
 - b. Either party to an Agreement for Deed (installment contract), may file a complaint on the property which is the subject of the Agreement for Deed. Persons who have entered into an agreement to purchase, may file a complaint, with a scheduled closing date within 25 days after the complaint filing deadline, provided the filing includes;
 - i. a copy of the contract to purchase (Agreement for Deed) and,
 - ii. a written statement from the property owner granting authorization, to the purchaser, to file the complaint. In cases where the property owner is a bank, or a government agency, i.e. HUD, FNMA, VA, etc. this statement is not required. In those cases only the copy of the contract to purchase is required.
 - c. An attorney licensed to practice law in Illinois may file a complaint.
 - d. Any individual taxpayer or property owner who timely files an assessment complaint for a condominium unit shall be deemed to have opted out of any filing made by the Condominium Association the property is part of.

6. **Reductions of less than \$100,000.** Complaints not specifically marked "YES" on the Assessment Complaint Form in response to the question about the amount of the assessment reduction requested and those complaints where the requested reduction is NOT clearly stated will be considered as requests of less than \$100,000 reduction in assessed value.
7. **Deadlines for Filing Evidence.**
 - a. **Complaints Requesting Under \$100,000 Assessment Reduction:**
 - i. All evidence, from complainants, for complaints requesting an assessed value reduction of less than \$100,000, must be filed no later than 25 calendar days following the final date for filing complaints to be considered by the Board of Review.
 - ii. All evidence, from Township Assessors, for complaints requesting an assessed value reduction of less than \$100,000, needs to be submitted to the Board of Review by December 15, 2017.
 - b. **Complaints Requesting \$100,000 or more Assessment Reduction:**
 - i. All evidence, from complainants, for complaints requesting an assessed value reduction of \$100,000 or more, must be filed no later than 45 calendar days following the final date for filing complaints to be considered by the Board of Review.
 - ii. All evidence, from township assessors and intervenors, for complaints requesting an assessed value reduction of \$100,000 or more, must be filed no later than January 10, 2018, to be considered by the Board of Review.
 - c. All written evidence received after the deadline for filing written evidence will be date stamped, marked in red as late evidence, placed in a late evidence file and not considered by the Board, except in cases of extreme hardship, as determined by the Board. Examples of extreme hardship include; but are not limited to, activation to military duty, a medical emergency involving the complainant or a close family member, death of the complainant or a close family member, etc...
8. **Written Evidence Examples.** In general, evidence may include, but is not limited to, the following;
 - a. A complete, signed closing statement for a purchase of the subject property. Closing statements dated prior to January 1, 2016 will not be given as much weight as closing statements after January 1, 2016,
 - b. A complete appraisal,
 - c. Comparable sales/assessed valuation data including MLS listings of comparable sales (**Use Page 2 of the Assessment Complaint form for the Comparison Grid. Use additional sheets if necessary and use separate sheets for Sales and Assessed Value Comparisons**)
 - d. A statement of construction cost of new improvement(s),
 - e. Statement of actual Income and expense statements for calendar year 2016 for commercial or multi-family rental property,
 - f. A description of the physical characteristics of the property, especially if the description differs from the physical description used by the Township Assessor,
 - g. Recent photographs of the subject property and its surroundings can be very useful evidence. Statistics and other information, about national, state, regional or city-wide real estate values will be considered less significant than information from the subject property's neighborhood and/or nearby area(s).
9. **Copies Required.** All complaint filings **must** include the **original** and two (2) copies of the complaint form and three (3) copies of **all** written evidence.
10. **Signature Required.** All complaints **must** be signed by the property owner or by another person with standing to file the complaint.
11. **Email Address.** If you wish to receive correspondence via email, you **must** provide a valid email address. **Instructions on how to obtain the Township Assessor's Evidence are on the following page.**

COMPLAINT FORM CHECKLIST PRIOR TO FILING

It is the responsibility of the complainant to adhere to the Rules and Procedures set forth by the Winnebago County Board of Review with regard to Real Estate Assessment Complaints.

- Did you read the Board of Review Rules and Procedures?**
- Did you completely fill out all applicable sections of your complaint form?
- Did you complete the “address which correspondence should be sent (if other than property address)” portion of the complaint form, if applicable? Please indicate if you will be out-of-town and dates you are unavailable on complaint form.
- Did you sign your complaint form?
- Did you file the complaint by the deadline date? If you are mailing the complaint, be sure the postmark is **on or before the deadline date**.
- Did you provide the original and **2** Copies of the Complaint form and **3** copies of ALL written evidence? **Did you retain a complete copy for your files?**
- Did you include all the information you want the Board of Review to consider?
- Did you include your opinion of the correct assessed value in the Complainant’s Requested Value section on the Complaint Form?
- Did you include your **email address** for correspondence purposes? You may receive a copy of the township assessor’s evidence no earlier than approximately 2-4 weeks after the filing deadline at the following link: <http://assessor.wincoil.us/assessment/search> Enter the Parcel Identification number (PIN) and click submit. Click the PIN highlighted in **blue**. Choose the year (i.e. 2017); under the parcel number choose “**Click Here for the Evidence**”. Please contact our office if you are unable to access the assessor’s evidence.

SUBMIT ORIGINAL AND 2 COPIES OF THE COMPLAINT FORM AND 3 COPIES OF ALL WRITTEN EVIDENCE

WINNEBAGO COUNTY BOARD OF REVIEW
ROOM 301 • COUNTY ADMINISTRATION BUILDING
404 ELM STREET • ROCKFORD, ILLINOIS 61101 Phone
(815) 319-4460 - Website <http://assessor.wincoil.us>

FOR OFFICE USE ONLY

___ COM ___

INITIALS: _____

2017 REAL ESTATE ASSESSMENT COMPLAINT

COMPLAINTS ON PROPERTY OWNED BY A CORPORATION, LLC, LLP OR LLLP MUST BE FILED BY AN ATTORNEY.

PROPERTY OWNER (Please Print or Type) _____

TOWNSHIP OF PROPERTY _____ P.I.N. _____ - - -

ADDRESS OF PROPERTY _____

ADDRESS TO WHICH CORRESPONDENCE IS TO BE SENT (IF OTHER PROPERTY ADDRESS):

ADDRESS _____ CITY _____ ST _____ ZIP _____

INDICATE DATES YOU ARE UNAVAILABLE FOR HEARING(S): _____

THE COMPLETE RULES AND PROCEDURES OF THE WINNEBAGO COUNTY BOARD OF REVIEW ARE AVAILABLE ON THE BOARD'S WEBSITE - <http://assessor.wincoil.us> AND IN THE BOARD OF REVIEW OFFICE.

Check the basis upon which this complaint is being made:

Overvaluation compared to Market Value

Equity of assessment

Discrepancy in Physical Data

Other _____

Owner's estimate of **MARKET VALUE** of the property as of **January 1, 2017** \$ _____

Purchase Date _____ Purchase Price \$ _____

	Farm Land	Farm Bldgs.	Non-Farm Land	Non-Farm Bldgs.	Total
Current (2017) ASSESSED Value					
Complainant's Requested ASSESSED Value					

1. Is an **ASSESSED** value reduction of \$33,333 to \$99,999 being requested?* **YES** or **NO**

***The deadline for filing evidence for reductions of less than \$100,000 is 25 calendar days after the deadline for filing complaints.**

2. Is an **ASSESSED** value reduction of \$100,000 or more being requested?** **YES** or **NO**

****The deadline for filing evidence for reductions of \$100,000 or more is 45 calendar days after the deadline for filing complaints.**

EVIDENCE RECEIVED AFTER THE EVIDENCE FILING DEADLINE WILL NOT BE CONSIDERED BY THE BOARD. COMPLAINT FILINGS WHICH INCLUDE ALL THE EVIDENCE FOR THE COMPLAINT WILL BE PROCESSED FIRST.

Are you submitting all the evidence you expect to submit for this complaint? **YES** or **NO**

Page 2 can be used to list information about comparable properties you want the Board of Review to consider. **The Board will consider only the first 5 Market Value comparable properties and the first 10 Equity comparable properties submitted.** Use separate copies for Market Value and Equity.

SUBMIT ORIGINAL AND 2 COPIES OF THIS FORM AND 3 COPIES OF ALL WRITTEN EVIDENCE

Comments: _____

THE FILING DEADLINE IS AUGUST 21, 2017.

UNDER PENALTY OF PERJURY, BY SIGNING THIS FORM, I ACKNOWLEDGE I HAVE PERSONALLY COMPLETED THIS FORM.

Complainant Signature _____ check one owner trustee executor

Complainants' phone Number(s): _____ **COMPLAINANT'S EMAIL:** _____

**** SHOULD YOU WANT TO RECEIVE CORRESPONDENCE ELECTRONICALLY, PLEASE PROVIDE AN EMAIL ADDRESS. ****

Attorney Name _____ Attorney Signature _____

Attorney Address _____

Attorney Phone Number(s) _____

ATTORNEY EMAIL ADDRESS: _____

THIS FORM MUST BE COMPLETED AND SIGNED BY THE PROPERTY OWNER, A LICENSED ILLINOIS ATTORNEY OR ANOTHER PERSON WITH STANDING TO FILE THE COMPLAINT, AS EXPLAINED IN THE BOARD OF REVIEW RULES AND PROCEDURES (SEE PAGE 7).

FOR OFFICE USE ONLY

Date Received

Received by: _____

The Board of Review will consider only the first 5 sales comparables and the first 10 equity comparables.

Parcel No. _____ - _____ - _____ - _____ Type of Comparables Market Equity

		Subject Property	Comparable #1	Comparable #2	Comparable #3	Comparable #4	Comparable #5
ADDRESS	Street #						
	Street Name						
Parcel Number (PIN)							
Sale Price							
Sale Date							
Sale Price per Sq. Ft.							
Land Assessed Value							
Building Assessed Value							
Building AV per Sq. Ft.							
Total Assessed Value							
Total AV per Sq. Ft.							
Distance from subject							
Land size							
Style &/or # of Stories							
Exterior Wall Covering							
Year Built							
Baths Full / Half							
Above Grade Living Area							
Finished Basement Area							
Central Air?							
# of Fireplaces							
Garage (Sq. Ft. or # of cars)							
Patio or Decks							
Other (Pool, sheds etc.)							
Notes on Subject							
Notes on Comp #1							
Notes on Comp #2							
Notes on Comp #3							
Notes on Comp #4							
Notes on Comp #5							
Summary of Comparison							