

Boone County Taxpayer's Guide to Filing an Assessment Appeal

The first step is to determine if an appeal is appropriate. You can do this by first speaking to your Township Assessor.


Manchester and Leroy Township Assessor	Kris Hall (815)292-3221
Multi Township Assessor Caledonia, Spring, Bonus and Poplar Grove Townships	Kathi Hendrickson (815) 544-2437
Belvidere Township Assessor	Mike St. Angel (815) 547-8095
Boone and Flora Township Assessor	Glen Gratz (815) 569-2211

Please Remember

The appeal must be filed with the Boone County assessment Office, 1208 Logan Avenue, Belvidere, IL 61008

The deadline for filing will be 30 days from the date of publication

Section 1: Identify the property




Section 1: Property Identification (required)		Owner of Record	
Parcel No.		Mailing Address:	
Property Address:		Mailing City, State, Zip:	
Property City, State, Zip:		Daytime Telephone:	
Check All that apply	<input type="checkbox"/> Property Occupied by Owner	<input type="checkbox"/> Property Occupied by Tenant(s)	<input type="checkbox"/> Property is Vacant %
Note: All corporate owners/taxpayers must be represented by an attorney licensed to practice law in Illinois. If owner/taxpayer is represented by an attorney licensed to practice law in Illinois, please fill out the following information (A power of attorney signed by an owner of record or taxpayer is required; otherwise, the complaint will be returned.)			
Attorney Name:		IL ARDC Registration No.:	
Firm name		Address:	
Telephone:		City, State, Zip:	

Please include both the mailing address of the owner/ taxpayer of the property and the address of the property under appeal.

Note: Only the Property owner or their attorney can appeal an assessment. You may call witnesses to give evidence.

Section 2: Identify the appellant

The signature of the owner of the property or the person having authority to represent the appeal before the Board of Review.



Section 2: Oath (required) I swear or affirm that: <ul style="list-style-type: none">• I am the taxpayer of record or owner for the above-captioned property, or the duly authorized attorney for owner/taxpayer; and• The statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge; and• If I am the attorney for the owner/taxpayer, I have attached a properly executed power of attorney; and• Check if applicable: <input type="checkbox"/> I am seeking a reduction of \$100,000 or more of equalized assessed value, and I understand that local taxing districts will be notified of this complaint and given opportunity to intervene in the proceedings; if this box is not checked, I hereby waive the right to a reduction of \$100,000 or more at the Board of Review for this taxable year.		
Taxpayer or attorney signature	Print Name	Date
E-mail Address:	@	

Section 3: Select the reason for assessment complaint

It is possible to select more than one. Guidelines for evidence are listed.

If an appraisal is submitted as evidence, it must be submitted in its entirety and should be for “ad valorem” purpose (to establish value) dated January 1st of 2020

If the appeal is based on a recent sale, the date and the circumstances of the sale will affect the relationship of this value to your assessment.

<p>Section 3: Reason for Assessment Complaint (required) Check all that apply</p> <p><input type="checkbox"/> 1. Overvaluation My property's Equalized Assessed Valuation (EAV) is greater than 1/3 it's Fair Cash Value (must provide at least three sale comparables in Section 4 and/or attach complete appraisal report).</p> <p><input type="checkbox"/> 2. Equity My property's Equalized Assessed Valuation (EAV) is greater than the 2020 EAVs of other comparable properties in the neighborhood (must provide at least three EAV comparables in Section 5).</p> <p><input type="checkbox"/> 3. Discrepancy in Physical Data My property's Equalized Assessed Valuation (EAV) was based on a property record card description that contains a discrepancy from the actual physical data for my property (must attach explanation of discrepancy and state the valuation sought).</p> <p><input type="checkbox"/> 4. Preferential Assessment My property's Equalized Assessed Valuation (EAV) qualifies for assessment under one of the preferential assessment categories under Article 10 of the Illinois Property Tax Code (must attach brief describing qualifications for special assessment and valuation sought).</p> <p><input type="checkbox"/> 5. Recent Sale My property was recently purchased (must provide closing statement and appraisal, if financed).</p>

Section 4: State the current assessed value of the property and what you believe to be the correct assessed value.


Assessed value is calculated as 1/3 of fair cash value

In this step you are given the opportunity to request an extension to gather evidence. If you are commissioning an appraisal or have not completed the forms, you may submit your appeal without them and file opinion of value and supporting documents no later than 14 days after filing deadline by selecting this box.

If you fail to submit supporting documents the appeal will be dismissed.

Section 4: Taxpayer Opinion of Correct Assessment (required)

☐ All evidence attached and opinion provided below

☐ Opinion unknown; complainant will submit evidence and requested valuation amount no later than 14 days after the final filing deadline for this property at Supervisor of Assessments Office, 1208 Logan Avenue, Belvidere, IL 61008.

Assessed values as of January 1, 20_____ (Assessed value is 33.33% of market value)

	Assessor		County		Requested Values
Land		Land		Land	
Improvement		Improvement		Improvement	
Farm Land		Farm Land		Farm Land	
Farm Improvement		Farm Improvement		Farm Improvement	
Total		Total		Total	

If you are prepared to proceed, you will select the first box, state the current assessed values, allocated to land and improvement (structures), as reported by the Township Assessor and the County Assessment office. They can be found on your 2020 change of assessment notice.

When calculating the allocation of land and improvement for your requested value, it may be helpful to convert the assessed value given by the County into a market value (multiply by 3) and use these numbers to allocate your request.

The comment section can be used to explain any circumstances that you believe have impacted the value of your home or anything that you believe should be considered when determining an appropriate assessment for your property.

Section 5: Support your request with comparable properties

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Section 5: Sale Comparables/EAV Comparables (cont.)								
Instructions:								
1. The most recent Sale comparables from 2017, 2018, and/or 2019 are required for all assessment complaints based on Overvaluation .								
2. EAV comparables from 2020 are required for all assessment complaints based on Equity .								
3. Instructions for filling out this form are available at https://www.boonecountytill.org/content/assessment-forms								
4. Please use at least three comparables; if you wish to submit more, please use additional pages.								
	Subject	Comparable 1		Comparable 2		Comparable 3		
Parcel Number								
Address								
Subdivision								
House Style / Age								
Site Size (either SF or Acres)								
Number of Bedrooms / Number of Baths								
Living Area (Sq. Ft)								
Basement SF/Finished SF								
Garage Spaces								
Other Improvements (Fireplaces, Deck, Etc.)								

It is important to select properties that are like your home for comparison.

The first column is for your property, the subject of the appeal. It is important that the comparable properties you select are not just properties that are in close proximity to your home, but that they are similar types of homes, with similar amenities.

The basic information you are required to supply is the same regardless of the basis of your appeal.

The next section of the grid is to report sales evidence.

<i>If complaint is based on Overvaluation or Market Value</i>				
Sale Price				
Sale Date				
Sale Price / SF				
Sale Price / SF – Land				
Sale Price / SF- Building				

To compare your property's assessment to recent sales of like homes, you convert its assessment to market value by multiplying by 3. Put these numbers in the first column below the basic structural information.

The sale prices of the properties used for comparison and date of sale should be reported in the next columns. One way to compare the properties is by calculating the gross sale price per square foot.

Sale price divided by the above ground square foot area.

In order to have a uniform standard for comparison of the improvement value without the land, we calculate this using the market value of land as reported by the Assessor.

**Sale price – (land assessed value X 3) = market value for improvement only.
Divide this by above ground square foot area of improvement**

It is not necessary to calculate the sale price per square foot of land only unless the appeal is for vacant land.

The last section of the comparison grid is for assessment information only. An equity appeal suggests that you believe your property is assessed for more than similar properties.

<i>Equalized Assessed Valuation Comparables from 2020 Values (if complaint is based on Equity)</i>				
Land Value				
Land Value / SF				
Building Value(s)				
Building Value(s) / SF				
Farm Land				
Farm Buildings				
Total EAV				
<i>Comments on Comparables (use additional previous page and sheets if necessary)</i>				

Further assistance with this form is available from your Township Assessor.