

2011 Assessment Year

Docket # _____

Henry County Board of Review Non-Farm Assessment Complaint

Step 1: Complete the following information

1. _____
Property Owner's Name

4. _____
Telephone number – Home Telephone number – Work

Street Address

5. Do you wish to appear in person at the hearing?
If you check "no" the Board will issue a decision based on the evidence submitted. This is a timesaver for the taxpayer.

City State Zip

Yes No

For Office Use Only

2. _____
Property Address

Date of Hearing Time

3. _____
Parcel Number (The number is listed on your tax bill and assessment notice)

Date Appeal Was Received Appeal Received By

Step 2: Reason For Objection (see Section II of Rules)

- 6. Check reason you are objecting to the assessment
 - a. __ Incorrect Assessor Data
 - b. __ Recent Sale
 - c. __ Fair Cash Value (Must complete comparison grid)
 - d. __ Equity (Must complete comparison grid)
 - e. __ Matter of Law

7. Write any additional information pertaining to #6

Use additional paper if necessary.

Step 3: Assessed Values of the Property

- 8. Current equalized assessed value (found online or in the 3rd column of values on your assessment notice)
 - a. Land _____
 - b. Building _____
 - c. Total _____

9. Requested assessed value (taxpayers estimate)

- a. Land _____
- b. Building _____
- c. Total _____

The appeal will be rejected if question 9 is not answered.

Step 4: Signature

I request a review so that a fair and equitable assessment of this property can be determined.

Property owner's or authorized representative's signature Date

Carefully review and follow all Rules of the Board of Review. Return original form and evidence plus 3 copies of the form and evidence. (see rule II E)

Include photographs of all buildings and land you request to be reduced.

The form must be postmarked by December 5, 2011

Mail your completed form to:
Henry County Board of Review
307 W Center St
Cambridge IL 61238

Property Assessment Appeal Information

General Information

The following is a general guide to the property assessment appeal process in Illinois.

When going through the appeal process, you, the property owner, are appealing the assessed value of your property, not the tax bill. The assessed value is 1/3 of the market value in Illinois. (ex. Market value = \$100,000 then Assessed value = \$33,333) The amount of the tax bill is determined by the various tax rates that are applied to the assessment by various taxing districts (for example, schools, parks, and libraries). **Note: Tax rates are not an issue in the appeal process, only the amount of the assessment.** Once you receive the tax bill, it is too late to appeal the assessed value.

Informal Review

If you believe the fair market value of your property is incorrect or it's not uniform with other comparable properties in your area, you should first talk to your township assessor. An assessor can make a recommendation to the Board of Review and could eliminate the necessity for you to attend a formal hearing.

Formal Appeal

If the matter is not resolved after talking to your township assessor or county assessing official, you should proceed with a formal appeal to the Board of Review. See the Rules of the Henry County Board of Review for directions.

An appeal of an assessment (other than on farmland or farm buildings) has six steps

Six Assessment Appeal Steps

1. Request a copy of your property record card.
2. Review your property record card and discuss the assessment with your township assessor.
3. Try to determine the fair market value.
4. Determine the basis for a formal appeal.
5. File a written complaint with the board of review if unable to reach a fair value with township assessor.
6. Present sufficient evidence to the board of review.

Evidence Needed to Appeal the Assessment

To support a claim of an unfair assessment, you will need substantial evidence, some of which may be obtained from the county assessment office, from a professional appraiser, or through research. Pertinent evidence should include some or all of the following:

- **A copy of the property record card for and photograph of the property under appeal (must include)**
- **Copies of the property record cards for and photographs of properties used as a comparable**
- **A copy of the Real Estate Transfer Declaration, a deed, or a contract for purchase (if using recent sale price or if using a similar property sale price)**
- **An appraisal of the property. To be a valid appraisal it must have been prepared by a professional appraiser for real estate tax purposes. The effective date of the valuation must be January 1 of the taxing year. It should be signed by the appraiser and include all pages as originally prepared.**
- **A photograph of elements not shown on the property record card that detract from the value of the property and an estimate, in dollars, of their negative effect on the market value**

- **The Board will only consider each complaint that meets these requirements and will render a written decision based on the evidence.**
 - **Any appeal or evidence received after the deadline will not be set for hearing.**
 - **An appeal form must be complete and sufficient evidence must be attached or it will be rejected.**