

A Boone County Taxpayer's Guide to Filing an Assessment Appeal



Boone County Board of Review Session 2014

The first step is to determine if an appeal is appropriate. You can do this by speaking first 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	Tamara Torrance (815) 547-8095
Boone Township Assessor	Glen Gratz (815) 569-2211
Flora Township Assessor	Glen Gratz (815) 569-2211

Please Remember

Notices are expected to be published during the month of October
The appeal must be filed with the Boone County Assessment Office,
1208 Logan Avenue, Belvidere, IL

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

Section I is informational, outlining the some of the Rules of the Board of Review.

You identify the property owner in Section II

The mailing address of the owner or taxpayer of the property should be written as **appellant information**. The Address of the property under appeal should be written below, even if it is the same as the address of the appellant.

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

SECTION II AND III MUST BE COMPLETED FOR THE BOONE COUNTY BOARD OF REVIEW TO CONSIDER THE APPEAL.

SECTION II

<input type="checkbox"/> Appellant Information		Information on Attorney for Appellant	
Last Name	<input type="text"/>	Last Name	<input type="text"/>
First Name	<input type="text"/>	First Name	<input type="text"/>
		Firm Name	<input type="text"/>
Address Line 1	<input type="text"/>	Address Line 1	<input type="text"/>
Address Line 2	<input type="text"/>	Address Line 2	<input type="text"/>
City	<input type="text"/>	City	<input type="text"/>
State, Zip	<input type="text"/>	State, Zip	<input type="text"/>
Telephone	<input type="text"/>	Telephone	<input type="text"/>
2a Property ID No. (P.I.N.)	<input type="text"/>	Township	<input type="text"/>
Property Address	<input type="text"/>		

Section 2a is your Parcel Identification Number or PIN. It can be found on your assessment notice, by checking the Boone County Website boonecountyiil.org or by calling your Assessor or the Boone County Assessment Office at (815) 544-2958.

Section 2b is where you state the actual assessment, and what you believe it should be.

2b The assessments of the property for the year as made by the: (1 P.I.N. only)

1. Assessor	Land	<input type="text"/>	Impr.	<input type="text"/>	Total	<input type="text"/>
2. County Assessment Office	Land	<input type="text"/>	Impr.	<input type="text"/>	Total	<input type="text"/>
3. Appellant's Claim	Land	<input type="text"/>	Impr.	<input type="text"/>	Total	<input type="text"/>

NOTE: Lines 1 through 3 above **MUST** be completed. Information for lines 1 and 2 is available from the Township Assessor or County Assessment Office.

In Section 2d you must choose the basis for your appeal.

You may select more than one.

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

<input type="checkbox"/> Recent Sale – Complete Section IV	<input type="checkbox"/> Assessment Equity – Complete Section V
<input type="checkbox"/> Comparable Sales – Complete Section V	<input type="checkbox"/> Recent Construction – Complete Section VI
<input type="checkbox"/> Contention of Law – Submit Legal Brief	<input type="checkbox"/> Recent Appraisal

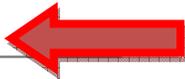
NOTE: IF AN APPRAISAL IS SUBMITTED, SECTIONS III THROUGH VII DO NOT NEED TO BE COMPLETED.

If an appraisal is submitted, it should be current.

If you do not know the information about your property for Section III, it is available from your Township Assessor

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 (Sq. Ft. 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:

The living area of your home, for the purposes of assessment, is measured on the outside of your house and does not include the garage, basement, enclosed porches or any below grade level additions.

The purpose of Section IV is to give the Board evidence supporting your claim with the use of a recent sale of the appealed property.

The date and the circumstances of the sale will affect the relationship of this value to your assessment

Section IV – Recent Sale Data

Generally, the price of a recently sold property is considered the best evidence of value. The more proximate in time the sale occurs to the assessment date of your appeal, the more relevant the evidence becomes in establishing the market value of the property. You must submit a valid settlement statement, sales contract and Real Estate Declaration for recent sale consideration.

Read carefully and answer all questions.

Full Consideration(sale price): \$ _____ Date of Sale: _____

From whom purchased: _____

Is the sale of this property a transfer between related parties 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 the settlement of an installment contract a contract for deed a foreclosure?

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

If renovated, amount spent before occupying \$ _____ Date Occupied: _____

Section V

To compare your property with others like it, whether based on recent sales or the equity of assessment, you will need to have information for at least three properties that are similar to your home.

To obtain the information you need for this part of the process, you can visit the Boone County website.

boonecountyl.org

Please also contact the Assessor for your Township with any questions you may have.

Put information about your property here

NOTE: 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.



	Subject	Comp#1	Comp#2	Comp#3
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 Sq. Ft.				
Basement Area Sq. Ft.				
Finished Basement Area Sq. Ft.				
Air Conditioning (Yes or No)				
Number of Fireplaces				
Garage or Carport Sq. Ft.				
Other Improvements				
Date of Sale				
Sale Price				
Sales Price/Sq. Ft. (SalesPrice/Impr. Size)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Assessment/Living Area. Sq. Ft.)				

So that it may easily be compared to the information that you find for the comparable properties.

It is important that your comparables are not just properties that are close in proximity to your home, but that they are similar types of homes, with similar amenities.

For each comparable you use, write its descriptive information here. If there is something that you cannot find out (such as number of bedrooms) write "NA" or leave blank.



	Subject	Comp#1	Comp#2	Comp#3
Property Index Number (P.I.N)	05-22-252-006	05-22-277-009		
Address	2022 SAWYER ROAD	1948 LAFAYETTE DR		
Proximity to Subject	LANDMARK CROSSING	LANDMARK CROSSING		
Total Land Sq. Ft.	.2382 AC	.2626AC		
Design/Number of Stories/Class	2 STORY	2 STORY		
Exterior Construction	FRAME-BRICK	FRAME-BRICK		
Age of Property	2006	2007		
Number Of Bathrooms	2.5-10 FIXTURE	2.5-10 FIXTURE		
Living Area Sq. Ft.	2298 SQ FT	2448 SQ FT		
Basement Area Sq. Ft.				
Finished Basement Area Sq. Ft.	NONE	NONE		
Air Conditioning (Yes or No)	YES	YES		
Number of Fireplaces	1	1		
Garage or Carport Sq. Ft.	700 SQ FT	700 SQ FT		
Other Improvements	DECK	NONE		
Date of Sale		FEB. 8, 2012		
Sale Price		\$218,832		
Sales Price/Sq. Ft. (SalesPrice/Impr. Size)		89.38 MV/29.80 AV		
Land Assessment	\$13,334	\$13,334		
Improvement Assessment	\$65,936	\$61,331		
Total Assessment	\$79,270	\$74,665		
Impr. Assessment per Sq. Ft. (Impr. Assessment/Living Area. Sq. Ft.)	\$28.69	\$25.05		

All of the information you need to fill out this form is available on line or from your Township Assessor.