

GRUNDY COUNTY BOARD OF REVIEW

111 E. Washington Street
Morris, IL 60450
(815) 941-3269 bor@grundycountyil.gov

DOCKET # _____

(Office Use Only)

REAL ESTATE ASSESSMENT COMPLAINT

FARM
FOR ASSESSMENT YEAR 2023

NOTE: YOUR APPEAL IS NOT CONSIDERED ACCEPTED OR VALID UNTIL YOU RECEIVE A DOCKET NUMBER FROM THE ASSESSOR
Failure to properly complete this form and provide the necessary documentation shall result in dismissal of your complaint. Complaints must be filed in person, electronically, in drop-box, or post-marked on or before 30 calendar days after the Date of Publication for the Assessment Year. All requests for a reduction of over \$99,999 in assessed valuation must be accompanied by sufficient evidence (typically an appraisal). Incomplete complaint forms will be returned to the Complainant/Owner of Record, regardless of who submitted the complaint. A separate complaint must be filed for each individual parcel.
****CHECK ONE HEARING OPTION BELOW – If neither box is checked, your complaint may be decided based on evidence submitted.**

_____ I would like the Board of Review to determine the correct assessment based on the evidence submitted. **NO HEARING**
_____ I would like to request a HEARING with the Board of Review to present my case.

Section 1: Property Identification (required)

Property Information:	Complainant/Owner of Record Information:
Township: _____	Name: _____
ID No. (PIN) _____	Address: _____
Address: _____	City, St, Zip: _____
City, St, Zip: _____	Email: _____
Daytime Phone: _____	Attorney Name and Firm (if applicable): _____

Section 2: Opinion of Correct Assessment and Oath (required)

The following lines must be completed.

	ASSESSOR/CCAO VALUE	APPELLANT'S REQUESTED VALUE
Farm Land	_____	_____
Farm Building	_____	_____
NON-Farm Land	_____	_____
NON-Farm Building	_____	_____

THIS COMPLAINT IS BASED ON:

_____ Recent Sale of Subject-Complete Section 4	_____ Recent Construction – Complete Section 7
_____ Comparable Sales – Complete Section 5	_____ Recent Appraisal – Must Accompany This Appeal
_____ Assessment Equity – Complete Section 5	_____ Contention of Law – Provide/Attach Legal Brief
_____ Farmland Assessment-Review Section 6	_____ Farm Classification-Review Section 6
_____ Productivity-Review Section 6	_____ Farm Flooding-Review Section 6

I swear or affirm that: I am the taxpayer/Owner of Record, or have a tax revenue interest in this property, or I am the duly authorized attorney for the complainant; and, the statements made and the facts set forth in this complaint are true and correct to the best of my knowledge, and that the above evidence is attached to this complaint.

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Signature: _____ Printed Name: _____ Date: _____

Section 3: Description of Property (required)

Age of house/Year Built: _____ House square footage (SF of living area): _____

OTHER NON-FARM BUILDINGS: _____

FARM BUILDINGS: Type: _____ Year Built: _____ Square Feet: _____
Type: _____ Year Built: _____ Square Feet: _____
Type: _____ Year Built: _____ Square Feet: _____
Type: _____ Year Built: _____ Square Feet: _____
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Type: _____ Year Built: _____ Square Feet: _____
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Type: _____ Year Built: _____ Square Feet: _____

Section 4: Recent Sale Data (required if checked in Section 2)

The following information is required by the Grundy County Board of Review to assist in rendering a decision. Sales between relatives, under stress, compulsory (court order, divorce, condemnation, etc.), and sales that did not occur within six (6) months prior to, or within twelve (12) months subsequent to the assessment year under appeal, are not considered true indicators of actual value. You must provide a copy of your Settlement Statement for 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 family or related corporations? _____ Yes _____ No

Sold by: Owner Realtor Auction Other (Describe) _____

Name of Realtor firm: Agent _____

Was this property advertised for sale? _____ No _____ Yes If yes, How Many Days? _____

If so, what manner? _____ Local Newspaper _____ Multiple Listing _____ Other (Describe) _____

Was the property sold via: _____ Installment Contract _____ Contracted for Deed _____ Foreclosure/Short

Was the seller's mortgage assumed? _____ No _____ Yes – if Yes, specify amount _____

If the home was renovated, what amount was spent before occupying: \$ _____

Section 5: Comparable Sales/Assessment Equity (required if checked in section 2)

A recent appraisal from a State Licensed Appraiser may be substituted in place of this section.

Comparable Sales: Evidence of recent sales of properties comparable to the subject property, including the date of sale, the prices paid, a property record card, and description of each sale showing how it compares to the subject property shall be submitted.

(Note: The comparable sales should be similar to the subject property in size, design, age, amenities, and location.)

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

A minimum of three (3) comparables must be provided below.

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
Parcel Number (PIN)				
Address				
Proximity to Subject				
Location (Subdivision)				
Lot/Land Size (Sq.Ft.. or Acres)				
Design (1 sty, 1.5 Sty, Multi-Level)				
Exterior Construction (Brick/Frame/Vinyl/Other)				
Age of Property				
Number of Bathrooms				
Gross Living Area (A) (List Total Square Feet of Living Area)				
Foundation Type (Slab/Crawl/Basement)				
Finished Basement Area (List Finished Square Feet.)				
Central Air (Yes or No)				
Fireplace (Yes or No and list total number)				
Garage – List YES or NO (List number of cars (ie.2 car 3 car)				
Other Improvements (Deck/Patio/In-ground Pool/Pole Bld)				
SALE DATE Must be within last 3 years				
SALE PRICE (B) Must be within last 3 years				
SALE PRICE PER SQ.FT. OF LIVING AREA				
LAND Assessment				
IMPROVEMENT Assessment (C)				
TOTAL Assessment				
IMPROVEMENT Assessment (C/A) Per Sq. Ft of Living Area				

Section 6: Farmland Assessment (required if checked in section 2)

CLASSIFICATION

If you are contesting the use classification you should submit (1) photographs of the subject acreage; (2) an aerial photograph of the subject property; (3) a soil survey map of the subject parcel(s) identifying the distribution of the soil types; and (3) an acreage classification breakdown.

PRODUCTIVITY

If you are contesting the productivity numbers assigned to your farmland you should submit (1) a soil survey map of your farm identifying the distribution of the soil types; (2) identify the use classification of the acreage in the parcel; and (3) identify the productivity index ratings and numbers of acres for each soil type identified.

FLOODING

If you are contesting the debasement for flooding you should submit: (1) an aerial map identifying the acreage affected by the flooding; (2) a soil survey identifying the affected acreage; (3) the productivity index of the soils affected by the flooding; and (4) a ten-year history of yield losses attributed to the flooding of the affected acreage.

Section 7: Recent Construction (required if checked in section 2)

Submit evidence of recent construction of the subject property, including the price paid for the land, and construction of the buildings including all labor. (Note: If the complainant 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.)

Date Land was purchased: _____

The improvement was constructed or remodeled, and an addition was added, or other improvements were erected on _____ (date).

What was the total cost of the: Land \$ _____ Improvement(s) \$ _____

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

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

a. Date the occupancy permit was issued _____

b. Date the improvement was inhabitable/fit for occupancy or intended use _____

c. Date the remodeling was complete _____

d. Date the addition or other improvement(s) was complete _____

Did the owner or member of the 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: _____

Section 8: Additional Evidence, Comments (required)

Please attach and label (Subject, Comp #1, Comp #2, etc.) a recent photograph of the Subject Property and Comparable Properties used in this complaint. Additionally, please attach any other information that is relevant to the value of the Subject Property.

Any other comments/statements you would like to be considered: _____
