

# BOARD OF REVIEW COMPLAINT RULES & PROCEDURES

## FOR 2018 ASSESSED VALUES

1. It is **RECOMMENDED** that prior to filing a complaint to the **KNOX COUNTY BOARD OF REVIEW**, you contact your **CURRENT TOWNSHIP ASSESSOR/OR MULTI TOWNSHIP ASSESSOR** in a timely manner as to allow time for them to take the opportunity to view and review the property with you. Telephone numbers for all TOWNSHIP ASSESSORS are shown below. The **TOWNSHIP ASSESSOR's** signature is **required** on your complaint form when it reaches the BOARD OF REVIEW OFFICE at 121 South Prairie Street, Galesburg, IL.
2. **The BOARD OF REVIEW will only consider those complaints that conform to the rules set forth in this document:**
  - a. A separate complaint form must be filed for each separate parcel.
  - b. All complaints are to be submitted on forms that are available at the following offices:
    - i. STEVE DALY @ City Assessor's Office  
121 W. Tompkins St., Galesburg, IL  
# 309-342-1106
    - ii. BECKY FRIEDRICH OR AMANDA SUNDQUIST (Co-Assessors)  
@ North Township Assessor's Office  
64 S. Prairie St. Suite 5, Galesburg, IL  
# 309-345-3631
    - iii. BECKY FRIEDRICH @ South Township Assessor's Office  
64 S. Prairie St., Suite 4, Galesburg, IL  
# 309-345-3664
    - iv. COUNTY ASSESSOR'S OFFICE @ 121 S. Prairie Street, Ste. 1  
Galesburg, IL
  - c. Submit **ALL** supporting documentation, (appraisals, grid of comparables, and/or full year income information on commercial properties), and the completed complaint form. Notarized power of attorney and/or letters of engagement should also be submitted with the complaint form if applicable.
3. **ALL complaints must be filed in one of the above mentioned offices, (NOT POSTMARKED), no later than 4 P.M. ON TUESDAY, JANUARY 29, 2019.**
4. In order for the **Board of Review** to act on any complaint and insure the complainant is receiving a fair and uniform assessment, the complainant **MUST** prove the assessed value on the property is in error by one or more of the following methods:

- a. **EQUITY** – The assessment on your property is higher than the assessment on comparable properties in your area. If the complaint is based on equity valuation, the complainant must submit a completed comparable grid and a minimum of **THREE** comparable properties, which must be of similar style, size, age, condition and be in the same or like neighborhood. Also assessed values of the comparable properties **must** be provided.
  - b. **MARKET VALUE** – May be proven by a recent arms length sale of the subject property, or by recent sales of comparable properties in your area. If the complaint is based on market value of the subject property, and there has been no recent sale, nor is an appraisal being submitted, the complainant must submit a completed comparable grid and a minimum of **THREE** comparable properties that have had recent years sales, (preferably that sold in 2015, 2016 or 2017), but as long as the sale was fairly recent, the Board of Review will consider the sale. The comparable properties must be of similar style, size, age, condition and be in the same or like neighborhood.
5. By a recent **APPRAISAL** stating the value of your property.
  6. **ALL** income producing properties **SHALL** provide current or previous, full year operation statements, audits, and all other pertinent information related to the subject property at the time the complaint form is filed.
  7. The **Board of Review** will consider each complaint that is filed meeting the above requirements. The **Board of Review** **MAY** issue a “tentative” decision based on the evidence submitted. If you receive a “tentative” decision, you **MUST** return the form enclosed with the tentative decision to confirm or cancel your scheduled hearing date and time. If you cancel your hearing, the “**tentative value**” will become your **FINAL VALUE FOR 2018** in addition to any equalization multiplier that may be applied to your township once the state sales ratio study is received.
  8. You will be notified of your hearing date and time by mail on your tentative notice. Hearings can only be rescheduled by approval of the Board of Review Chairman and will only be rescheduled during the time hearings are being held and only if there are openings to reschedule.
  9. **Failure to appear at your hearing at your scheduled time terminates the complaint! YOUR HEARING WILL BE DISMISSED FOR FAILURE TO APPEAR.**
  10. **THE ONLY PERSON(S) THAT ARE ELIGIBLE TO REPRESENT THE PROPERTY OWNER ARE THE:**
    1. **OWNER(S) THEMSELVES.**
    2. **THE OWNER’S LEGAL POWER OF ATTORNEY WITH APPROPRIATE DOCUMENTATION.**
    3. **THE OWNER’S ATTORNEY, ACCOMPANIED BY A CURRENT LETTER OF ENGAGEMENT SIGNED BY THE APPELLANT.**

**Witnesses may be used, but they will not be allowed to negotiate the value of the property with the Board of Review.**

11. Hearings are conducted informally. All persons **MAY** be required to testify under oath. Hearings **MAY** be recorded. **Each residential complaint will be given a maximum of 10 minutes and each commercial complaint a maximum of 15 minutes for testimony.**
12. Property Owners or their representative will be asked to sign a form granting or denying the **Knox County Board of Review** permission to have the subject property appraised by a licensed appraiser at the **Knox County Board of Review's** expense. An appraisal may be deemed necessary to aid in the determination of a fair market value of the subject property.
13. The **Board of Review** will send notice of the decision following the close of the **2018** hearings. If the complainant feels the **Board of Review's** decision is unsatisfactory, the property owner may file a petition for review with the **STATE PROPERTY TAX APPEAL BOARD**, WM G Stratton Bldg, Room 402, 401 S. Spring St., Springfield, IL 62706-0002. The petition to the state must be filed within thirty (30) days after postmarked date of the Board of Review's final decision. Forms for appeal to the state are available upon request in the BOARD OF REVIEW's office, the City of Galesburg Assessor's office, North and South Township District Office or on the Illinois Property Tax Appeal Board website @ <http://www.ptab.illinois.gov/>

**THE BOARD OF REVIEW ACTS ONLY ON ASSESSED VALUES AND DOES NOT DISCUSS OR ACT ON THE AMOUNT OF TAX BILLS!**

# Commercial/Industrial Assessment Appeal Form

## Knox County Board of Review

Docket No. \_\_\_\_\_  
(office use only)

Property Index No. \_\_\_\_\_

Owner Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
(if different than property address)

Attorney(Name & Address): \_\_\_\_\_

### Current Assessed Value under appeal:

\_\_\_\_\_ Lot \_\_\_\_\_ Improvement \_\_\_\_\_ Total

This appeal is based on (check one) \_\_\_\_\_ Equity(equal treatment) \_\_\_\_\_ Market Value \_\_\_\_\_ Appraisal

If this appeal is based on Equity, you must complete a "comparables grid" provided with this appeal. If this appeal is based on Market Value, show a recent sale, current appraisal or 3 comparable properties (similar to the subject) that have recently sold. All comparable property characteristic information is available at the North and South Townships Assessor's Office at 240 E. Simmons St, Galesburg, the City of Galesburg Township Assessors Office at 121 W. Tompkins St., Galesburg, or the County Assessor's Office at 121 S. Prairie St., Galesburg

### Appellants request of Assessed Value: (note: must be completed)

\_\_\_\_\_ Lot \_\_\_\_\_ Improvement \_\_\_\_\_ Total

\_\_\_\_\_ Signature of Owner \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_

*If other than owner, only owner's attorney or legal power may file on owners behalf.*

**MUST BE MARKED**  OWNER  ATTORNEY  LEGAL POWER (Documentation must be attached)

Contact Date of Township Assessor: \_\_\_\_\_

Township Assessor's Signature: \_\_\_\_\_

Any questions, you may contact the County Assessor's Office at 309/345/3845 or the City of Galesburg Assessor's Office at 309/342/1106 or the North Townships Assessor's Office at 309/345/3631 or the South Townships Assessor's Office at 309/345/3664.

**BOARD OF REVIEW – COMMERCIAL/INDUSTRIAL COMPARISON GRID**

	Subject	Comparable #1	Comparable #2	Comparable #3
Permanent Index Number				
Street Address				
Proximity to Subject				
Type of Business				
Total Land Square Footage				
Type/Style/Number of Stories				
Exterior Construction				
Year Built				
Number Bathroom Fixtures				
Total Area SQ FT				
Foundation Type & SQ FT				
Air Conditioning ( Y or N)				
Misc. (SQ FT of other bldgs)				
Quality Grade				
Condition				
Date of Sale				
Sale Price				
Sale Price Per SQ FT (sale price divided by Bldg Total SQ FT)				
Land Lot Assessment				
Building Assessment				
Total Assessment				
Building Assessment Per SQ FT ( Bldg AV divided by Total SQ)				

COMMENTS: