

WINNEBAGO COUNTY BOARD OF REVIEW
COMPLAINT PROCEDURES

1. It is recommended that prior to filing a complaint, the complainant discuss their assessment with the Township Assessor. Explanation of the assessing procedures may eliminate the need to file a complaint. However, if a complaint is to be filed, the following procedures should be followed. THE BOARD OF REVIEW WILL ONLY CONSIDER A COMPLAINT THAT CONFORMS TO THE RULES STATED BELOW.
2. All complaints should be filed with the Winnebago County Board of Review, Room 301, County Administration Building, 404 Elm Street, Rockford, IL 61101, by September 10th, or within thirty days after publication of the Township Assessment Changes, which ever is later. Complaints filed by mail must be postmarked on or before the filing deadline date. **It is the responsibility of the taxpayer to see that their mailing bears the correct postmark.**
3. All complaints should be in writing on the attached form. **(Faxed complaints will not be accepted.)**
4. **A separate complaint must be filed for each separately assessed parcel.**
5. **The complaint must be signed by the owner of the subject property or by an attorney in an attorney-client relationship with the property owner.** (If the property is owned by a corporation or a partnership, any officer of the corporation or general partner of the partnership may sign the complaint.) Each complaint must contain the complainant's claim of assessed value.
6. In order for the Board of Review to act on any complaint and to insure that the complainant is receiving a fair and equal assessment, the complainant must prove either that (1) the market value assigned to their property is in error, or (2) the assessment on their property is higher than assessments of similar property in their area. Complainants are urged to provide photographs of subject property and comparables. Market value may be indicated by a recent "arms length" sale of the subject property, recent "arms length" sales of comparable properties, or an appraisal.
 - A. If the complaint is based on the market value of the subject property and there has been no recent "arm's length" sale of the subject, nor is an appraisal being submitted, the complainant **should** complete the section marked "MARKET VALUATION COMPLAINT" by furnishing a minimum of three comparable properties that have recently sold. Sales within one year prior to the assessment date will carry more weight than older sales. These properties should be in the same or like market area, and be of the same or similar size, age, style and condition. While the Township Assessor cannot change an assessment based on a sale after the January 1st assessment date, the Board of Review can consider evidence of this year's "arm's length" sale.
 - B. If the complaint is based on the assessed valuation of the subject property, the complainant should complete the section marked "ASSESSED VALUATION COMPLAINT" by furnishing a minimum of three comparable properties of similar style, size, age, condition and market area, together with the assessed value of each comparable parcel.
 - C. Farm and farmland complaints will be filed using the following procedures.
 1. Assessment complaints on Home & Site values will follow the same procedures listed above for residential property.
 2. Farm Building and Farmland complaints based on land use, debasement factors and soil types will be noted in the comment section of the complaint form.
7. On income properties, current operating statements, audits, and all other pertinent information related to the subject property should be provided to the Board of Review along with the complaint form.
8. The Board of Review will consider each complaint which is properly filed. The Board of Review or their designee will physically inspect the subject property if necessary and will render a written decision. The complainant may request a hearing before the Board of Review if not satisfied with the Board's preliminary decision. Hearing procedures will be provided when the hearing date is set.
9. Hearings before the Board of Review are conducted informally and are limited to 15 minutes which is divided equally between the complainant and assessor. The complainant and other qualified witnesses should be prepared to testify under oath and to answer questions the Board of Review may have. The respective Township Assessor will also be present to give evidence if necessary.
10. If the complainant feels the Board of Review's final decision is unsatisfactory, a petition for review with the State Property Tax Appeal Board may be filed. Forms for appeal are available in the Board of Review office upon request.
11. **All evidence submitted in support of claimant's claim should be submitted in duplicate.**
12. **If requested reduction is \$100,000 (assessed) or more, the complainant has 45 days from the complaint deadline to submit additional evidence and/or appraisal in triplicate.**

