

CHECK LIST

**Please verify all of the following
before filing your appeal:**

- You've read this year's Board of Review rules.
- You've read "How to File an Appeal" and referred to it for answers to any questions on filling out the appeal form and required grids.
- You've filled out the appeal form and required grids completely.
- You've submitted ALL of your evidence.
- If your appeal is based on a recent sale, you've included evidence of that sale.
- If your appeal is based on an appraisal, you've included it in its entirety with a duplicate copy.
- If your appeal is based on condition of the property, you've included evidence. Photos are strongly encouraged.
- If your appeal is based on new construction costs, you've included a contractor's affidavit with detailed listing of all costs.
- Your attorney/agent has signed the appeal form if they assisted you in its preparation.
- You've signed your appeal form.

**MCHENRY COUNTY BOARD OF REVIEW
 ADMINISTRATION BUILDING – SUITE 106
 NORTH OF COURTHOUSE COMPLEX
 2200 N SEMINARY AVE. WOODSTOCK IL 60098-2698
 TELEPHONE: (815) 334-4290**

BOR DOCKET NO.:	_____
100K?	_____
RECEIVED BY:	_____
DOCKETED BY:	_____

COMMERCIAL ASSESSMENT APPEAL FOR 2017 ASSESSMENT YEAR

Property Index Number: _____

Property Address: _____
 Address City Zip

Appellant's Name Attorney or Agent for Appellant

Mail To Address

City Zip Code City Zip Code

Telephone E-Mail Telephone E-Mail

Do you own contiguous or multiple parcels? YES NO

If you are requesting a reduction on any contiguous parcel you must file a separate appeal.

PLEASE SELECT THE TYPE OF HEARING YOU WOULD LIKE:

If neither box is checked or if both boxes are checked, the Board of Review will NOT schedule a hearing.

I would like the Board of Review to make its decision based on the evidence provided (no oral hearing necessary).

I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the Board of Review. Due to time restrictions the hearing date and time cannot be rescheduled)

ARE THERE ANY OUTSTANDING PROPERTY TAX APPEAL BOARD APPEALS ON THIS PARCEL? YES NO
 IF SO, FOR WHAT YEAR(S)? _____

This appeal is based on (You must check one or more boxes.): Comparable Assessments Comparable Sales
 Recent Sale of Subject Recent Construction Costs Recent Appraisal (must accompany appeal) Matter of Law

THE "APPELLANT'S ESTIMATE OF VALUE" MUST BE COMPLETED IN ORDER TO PROCESS THE APPEAL!

	Farm Land	Farm Bldg	Urban Land	Urban Bldg	Total
2017 Equalized Assessed Value					
Appellant's Estimate of Assessed Value					

Are you requesting a decrease in assessed value of \$100,000 or more? Yes No

Pursuant to 765ILCS 405, all appeals on properties held in a land trust must be accompanied by a letter from the trustee disclosing the names of persons or entities having a beneficial interest in said property. Failure to comply with this provision will result in dismissal of this appeal.

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR APPEAL WILL BE POSTED ON THE ASSESSMENTS PAGE OF THE COUNTY'S WEBSITE WHEN IT BECOMES AVAILABLE.

OATH:

I do solemnly confirm that, to the best of my knowledge, the statements and facts set forth in the foregoing appeal are true and correct.

OWNER'S SIGNATURE: _____

DATE: _____

By signing, the owner affirms he/she has read and agrees to follow the 2017 Board of Review Rules, which can be found at <http://www.co.mchenry.il.us/departments/assessments/Pages/FormsRules.aspx>

If an owner is represented by an attorney or agent, both the owner's signature and attorney/agent's signature are required on this form. Having owner and attorney/agent signature's on this form grants authority to the attorney/agent to represent the owner.

ATTORNEY/AGENT'S SIGNATURE: _____

DATE: _____

COMMERCIAL ATTACHMENT TO MCHENRY COUNTY APPEAL FORM

An appraisal establishing the market value of the subject property under appeal as of the assessment date may also be submitted in place of completion of this section. **(If a hearing is held for this appeal, the McHenry County Board of Review will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)**

Evidence of recent sales of property comparable to the subject property, including the dates of sales, the prices paid, and a property record card or description of each sale showing how it compares to the subject property may also be submitted.

Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property may also be submitted.

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 Property	Comparable #1	Comparable #2	Comparable #3
Property Index Number (P.I.N.)				
Address				
Proximity to Subject				
Total Land Sq. Ft.				
Total Building Sq. Ft.				
Age of Building(s)				
Land-to-Building Ratio				
Number of Buildings				
Number of stories				
Number of Apartments				
Apartment Mix				
Exterior Construction				
Sprinkler System				
Office Space Sq. Ft.				
Warehouse Sq. Ft.				
Date of Sale				
Sale Price				
Net Operating Income (N.O.I.)*				
Sale Price / Sq. Ft. (Sales Price / Impr. Sq. Ft.)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Sq. Ft. Assessment / Impr. Sq. Ft.)				

* - Income and expense detail from subject property should be included separately.

THIS FORM MUST BE ACCOMPANIED BY AN OFFICIAL MCHENRY COUNTY APPEAL FORM

MCHENRY COUNTY SUPERVISOR OF ASSESSMENTS & BOARD OF REVIEW

MONDAY THRU FRIDAY 8:00 am to 4:30 pm

PHONE: 815-334-4290 FAX: 815-334-4939

Website: www.co.mchenry.il.us Email: assessments@co.mchenry.il.us

Chief County Assessment Officer Robert H. Ross	BOR Chairperson Mark Ruda	BOR Members Clifton Houghton, Sharon Bagby
TOWNSHIP ASSESSORS		
CHEMUNG Area (1) Doug Hawthorne P O BOX 22 Harvard, IL 60033-0022 LOCATION: 807 8TH ST (815) 943-8456 Hours by Appointment chemungassessor@gmail.com	HARTLAND Area (7) Mike Crouse 15813 Nelson Rd Woodstock, IL 60098 (815) 338-5526 FAX (815) 338-9855 Hours by Appointment hartlandassessor@yahoo.com www.foi.org/hartlandtownship	NUNDA Areas (14 & 15) Mark Dzemske 3510 Bay Rd Crystal Lake, IL 60012 (815) 459-6140 FAX (815) 459-5399 Mon thru Fri 7am-3:30 pm assessor@nundatownship.com www.nundatownship.com
ALDEN Area (2) Constance Jones 8515 Alden Rd Harvard, IL 60033 CELL (815) 529-2738 OFFICE (815) 648-2720 Hours by Appointment assessor_aldentwp@gmail.com www.alden-township.org	GREENWOOD Area (8) Karen D. Roth 5211 Miller Rd Wonder Lake, IL 60097 (815) 648-4536 Hours by Appointment greenwoodassessor@gmail.com	RILEY Area (16) Tammy Benitez 8910 S RT 23 Marengo, IL 60152 (815) 568-8326 FAX (815) 568-7001 Hours by Appointment rileyassessor@rileytwp.com www.rileytwp.com
HEBRON Area (3) Tracie VonBergen 10206 Seaman Road Hebron, IL 60034 (815) 482-7964 Hours by Appointment hebronassessor@gmail.com	MCHENRY Areas (9 & 10) Mary Mahady 3703 N Richmond Rd Johnsburg, IL 60051 (815) 385-0175 FAX (815) 322-5150 Mon thru Fri 8:30am to 4:30pm assessor@mchenrytownship.com www.mchenrytownship.com	CORAL Area (17) Rich Kaszniak MAIL TO: P.O. Box 117 LOCATION: 6550 Olsen Rd Union, IL 60180 (815) 219-2430 Hours by Appointment coraltownshipassessor@hotmail.com
RICHMOND Area (4) Patricia O'Neill BY MAIL: 9903 Hillshire Dr BY APPT: 7812 S Rt 31 Richmond, IL 60071 (815) 678-2014 FAX (815) 862-1101 Hours by Appointment richmondasr@aol.com	MARENGO Area (11) Jon Klick 4010 N State Route 23 Marengo, IL 60152 (815) 703-9309 Hours by Appointment marengotwp@gmail.com	GRAFTON Area (18) Alan Zielinski 10109 Vine St Unit C Huntley, IL 60142 (847) 669-3383 Mon thru Fri 7:30am - 3:30pm assessor@graftontownship.us www.graftontownship.us
BURTON Area (5) Jessica Huber P O Box 353 Spring Grove, IL 60081 (815) 355-5021 Hours by Appointment burtontownship@yahoo.com www.burtontwp.com	SENECA Area (12) Paul Bockman 16506 Garden Valley Rd Woodstock, IL 60098 (815) 923-5922 Hours by Appointment assessor@senecatownship.com www.senecatownship.com	ALGONQUIN Areas (19 & 20) Robert Kunz 3702 U S HWY 14 Crystal Lake, IL 60014-8204 (847) 639-2700 FAX (847)-639-8638 Mon thru Fri 8am-5pm assessor@atasr.org www.algonquintownship.com
DUNHAM Area (6) Geri Alten 107 Airport Rd Harvard, IL 60033 (815) 943-4444 FAX (815) 943-4600 Hours by Appointment dunham_assessor@gmail.com www.foi.org/dunhamtownship	DORR Area (13) Veronica A Myers 1039 Lake Avenue Woodstock, IL 60098 (815) 338-0128 FAX (815) 338-9647 Mon thru Fri 9:00am-4pm assessor@dorrtownship.com www.dorrtownship.com	FARMLAND ASMT REV.COMM (815) 334-4290 Robert H. Ross, CCAO Mark Ruda, BOR Chairperson Dick Stoxen, Member Harry Alten, Member Carol Volkening, Member Last updated 6/02/2016



MCHENRY COUNTY BOARD OF REVIEW

**HEARING LOCATION: NORTH OF COURTHOUSE COMPLEX
AT THE COUNTY ADMINISTRATION BUILDING
667 WARE RD – SUITE 106
WOODSTOCK, IL 60098**

Mailing Address: 2200 N SEMINARY AVE, WOODSTOCK IL 60098
PHONE 815-334-4290 FAX 815-334-4939
E-MAIL assessments@co.mchenry.il.us

Mark Ruda, CIAO-I, Chairperson
Clifton Houghton, CIAO-I, Member
Sharon Bagby, SRA, Member

Robert Ross - ASA
Ex-officio Clerk

2017 Rules of the McHenry County Board of Review

The McHenry Board of Review (Board) consists of three members, together with additional alternate members, appointed by the Chairman of the McHenry County Board. Any member or alternate member may conduct a hearing. The Board has the authority to confirm, reduce or increase any assessment as appears just. The Board determines the correct assessment prior to state equalization of any parcel of real property that is the subject of an appeal based on uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, township assessor or other interested parties.

Before filing an appeal, it is strongly recommended taxpayers read the “2017 Rules of the McHenry County Board of Review” and the “How to file an appeal” document on <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/form-and-rules>.

In summary, here are our rules and procedures from A to Z

Amendments. These rules may be amended at any time when deemed necessary. Changes are effective upon their posting on <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules> and prominently displayed in the County assessments office.

Attendance at hearings. If an appellant fails to appear for the hearing, the case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal, typically, the township assessor. A representative from the township assessor’s office is expected to be present to explain evidence and the property’s assessment.

Certificates of Error. A Certificate of Error, when presented to the Board, must be accompanied by evidence of “error in fact.” Failure to present proper evidence upon request may cause non-concurrence by the Board. Requests for Certificate of Error must be filed with the Clerk of the Board of Review on or before September 25, 2017.

Our mission: Acting as an unbiased intermediary between township assessor and taxpayers, the Board of Review provides an important role in striving for equitable and fair property assessments in McHenry County through the assessment appeal process.

Conduct at hearings. Residential hearings where the appellant has chosen to be present are scheduled for 15 minutes; for commercial properties, the allotted time is 30 minutes. Hearings are not the proper forum to debate individual property tax bills or the property tax system. Board of Review has sole discretion to terminate hearings because of threatening, disruptive, vulgar, abusive, obscene conduct or language.

Contiguous parcels. If you're requesting reduction(s) on contiguous parcel(s), separate appeals on those parcels are required.

Correction requests. The final filing date for 2017 correction requests is November 13, 2017. A request for a hearing must be made within ten (10) calendar days of the date posted on the notice sent to the taxpayer by contacting the Board office at the address and phone listed on the notice. For hearings regarding corrections, the Rules regarding hearings set forth above apply, except that both the taxpayer/property owner must present evidence no later than 10 calendar days prior to the hearings, with a township assessor's response required at least five calendar days prior to the hearing.

Equalization. The Board of Review may increase or reduce the entire assessment, or the assessment of any class if it decides the assessment has not been made properly.

Equity, or comparable assessments, appeals. For more detailed information, see our "How to file an appeal" guide. When unequal treatment in assessments is the basis of an appeal, inequity must be proven by clear and convincing evidence. Comparable assessments usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of a subject is higher than that of comparables. Characteristics of the subject and best comparables must be displayed on the appropriate comparison grid located on the McHenry County website. *Comparables must be full assessments.* Partial assessments include new construction assessments, or assessments based on recent sales of distressed properties. When an assessment appeal for an income-producing property is based on equity, the income and expense data of the property must be submitted as evidence, including all leases and/or rent rolls for the three (3) years previous to the lien date.

Evidence rules. All appeals and Township assessor responses can be viewed at http://publicrecords.co.mchenry.il.us/pa_assessments. Any evidence submitted at the hearing may be disregarded at the discretion of individual board of review members. **Additionally, any township assessor response not submitted at least five calendar days of a scheduled hearing as required by state law also may be disregarded. It is the responsibility of taxpayers and township assessors to confirm the county's receipt of all evidence by checking** http://publicrecords.co.mchenry.il.us/pa_assessments.

Failure to Follow Board Rules. Failure to follow any rule may be grounds for the denial of a change in assessment.

Filing Deadline. All appeals must be filed in duplicate with the Board of Review within 30 days from the publication date in the newspaper of the current assessment year. The filing deadline for each township is posted on the McHenry County website at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/township-filing-deadlines>. Late filings are not scheduled for hearings. For appeals based on appraisals, appraisal reports must be received no more than 20 days after the filing deadline for residential properties, 40 days for commercial/industrial properties. Any additional evidence after the initial filing must also be submitted to the appropriate township assessor's office.

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Forms. Appeal forms are available at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules>. All applicable items on the form must be completed. Customized grid sheets, listing sheets, etc. are unacceptable. Incomplete appeal forms will be set for hearing but may result in no change in assessment. Forms are incomplete if a requested assessment amount is not provided, or comparable forms are incomplete, or found to be inaccurate. Please see "How to file an appeal" for more information.

Hearing schedules. All hearing schedules are available at least 48 hours in advance on the assessments page of the county web site at <https://www.co.mchenry.il.us/county-government/advance-components/calendar-month-view>. Hearings are not rescheduled.

Income-Producing Property. Income and expense data of the property must be submitted as evidence. If the entire property is covered under a single lease, the entire lease must be submitted as evidence. If multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent roll with totals and representative samples of leases submitted by the taxpayer and any such documents requested by the Board. If the property is fully residential with four or fewer units, the appellant must provide to the Board at the time of filing the operating statements, audits and all other pertinent information. If the property has five or more units or has a non-residential use, the appellant must submit, at the time of filing, income and expense statements for the past three years.

Incorrect Township assessor Data. Appeals based on the application of incorrect subject property data by a township assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph or construction documents. Appellants are urged to schedule a property inspection with their township assessor's office for appeals related to the property record card, such as the gross living area, physical characteristics and/or condition of the subject property.

Market, or comparable sales, appeals. For more detailed information, see our "How to file an appeal" guide. In lieu of a professional appraisal, recent allowable sales of comparable properties may be submitted as evidence for a fair cash value as of January 1, 2017. Allowable sales include those occurring between July 1, 2016 and June 30, 2017. Short sales, bank owned sales, and corporate owned sales may be used, but not in greater percentage than the mix of sales in the market area of the property. Characteristics of the subject and (3) comparables must be displayed on the appropriate comparison grid, located on the County website. When fair cash value is the basis of an appeal, the value of the subject property must be proven by a preponderance of evidence as of January 1, 2017.

Matter of law. Appeals alleging an incorrect application of law must include a formal written presentation, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

Non-Homestead Exemptions. Required Illinois Department of Revenue forms are available at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules>. See the Illinois Department of Revenue general instructions to determine the required number of separate applications for multiple parcels. The Board of Review makes a recommendation to the Illinois Department of Revenue as to whether a non-homestead exemption is allowed. The Illinois Department of Revenue reviews the evidence and renders the final decision.

Omitted Property. If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board gives at least ten (10) working days written notice to the concerned parties, advising them of the Board's proposed action.

Our mission: Acting as an unbiased intermediary between township assessor and taxpayers, the Board of Review provides an important role in striving for equitable and fair property assessments in McHenry County through the assessment appeal process.

Recent Construction Costs Appeal. A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a settlement statement (RESPA).

Recent Sale Appeal. The Board considers the sale of a subject property, which occurred within twelve months of the assessment date, as possible evidence of market value. The Board requires at least one of the following the Settlement Statement, or RESPA, or the State of Illinois Real Estate Transfer Declaration form. If the recent sale was a "short sale" and a mortgage was used to buy the property, it is strongly recommended the complete appraisal used by the lender be included. Other evidence of fair market value could include be a recent listing agreement, with Multiple Listing Service history.

Reductions of \$100,000 or more. If an appellant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district. It is required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will assume the requested assessment is \$100,000 or more and thus notify all potentially impacted taxing districts. All requested reductions of \$100,000 or more in assessments must be scheduled for hearings.

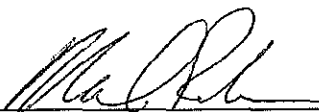
Standing. Only a taxpayer or owner of property (or agent/attorney), or a taxing body that has a tax revenue interest, may file an appeal with the Board. Any non-owner (such as an agent/attorney) filing an appeal must have authorization by the owner of record. Authorization of an agent/attorney is indicated by both parties' signatures on the appeal form.

Vacancy. If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of vacancy. The form is available at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules>

Adoption

Adoption. These rules are adopted for the 2017 session of the McHenry County Board of Review on June 13, 2017.


Amended. These rules were amended on August 22, 2017.



Mark Ruda, CIAO-I, Chairperson



Clifton Houghton, CIAO-I, Member



Sharon Bagby, SRA, Member

Our mission: Acting as an unbiased intermediary between township assessor and taxpayers, the Board of Review provides an important role in striving for equitable and fair property assessments in McHenry County through the assessment appeal process.

This guide is intended to help taxpayers file the necessary paperwork for their property tax assessment appeal. Although it is highly recommended taxpayers read this guide before proceeding, it does not guarantee a favorable result.

How to File an Appeal

You've seen the "fair cash value" of your property on your 2017 assessment notice and you think the number is too high. What do you do?

Your first option is to talk with your township assessor, who placed that value on your property as of January 1, 2017. They may be able to provide an explanation or agree to work with you on the assessed value.

If you still disagree, you can file an appeal with the McHenry County Board of Review.

This guide is meant to help property owners through the form and appeal process. In the end, a decision is an opinion of value made by the Board of Review based on the best evidence available. We hope this guide helps taxpayers collect, assemble and present their evidence in a clear and concise manner.

This guide may be informative to property tax appeal professionals, which includes real estate brokers and appraisers in addition to attorneys. This guide is meant to supplement, not override, rules and regulations those professionals must follow.

It is not meant to cover every aspect of appraisal and assessment practice. Licensed appraisers and certified assessment officials must take hours of classes to begin practicing their chosen professions, and then must complete continuing education to stay current. If your questions are not answered here, you may want to consult a professional.

The Paperwork

The process starts with a properly completed appeal form if your code on the assessment notice is:

Any property type in the 50's, 60's & 70's complete a Commercial form

All property type in the 80's complete an Industrial form

All other property type complete a Residential form

Because residential property owners represent the bulk of assessment appeals heard by the Board of Review, we'll focus on that.

This appeal is based on (You must check one or more boxes.): Comparable Assessments Comparable Sales
 Recent Sale of Subject Recent Construction Costs Recent Appraisal (must accompany appeal) Matter of Law

THE "APPELLANT'S ESTIMATE OF VALUE" MUST BE COMPLETED IN ORDER TO PROCESS THE APPEAL!

	Farm Land	Farm Bldg	Urban Land	Urban Bldg	Total
2017 Equalized Assessed Value	SAMPLE				
Appellant's Estimate Assessed of Value					

Are you requesting a decrease in assessed value of \$100,000 or more? Yes No

The next portion of the form asks what your appeal is based on, what your current assessment is and what you believe the assessment should be.

The first section is what your appeal is based on. Here is a brief description of each:

"Comparable assessments" means you believe your property is assessed higher than it should be relative to assessments of similar properties in your neighborhood.

"Comparable sales" means similar homes which have recently sold for less than the fair cash value listed on your 2017 assessment notice.

"Recent sale" should be chosen if you bought your property in 2016 or 2017 for significantly less than the fair cash value listed on your 2017 assessment notice. If you bought the property recently, include the HUD-1 or RESPA statement with your appeal.

"Recent construction costs" A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a settlement statement (RESPA).

"Recent appraisal" you must include the entire report with your appeal. Missing pages or portions of pages may include critical information the Board of Review needs to make an accurate decision. As a result, incomplete appraisals are given little, if any, weight.

"Matter of law" alleging an incorrect application of law must include a formal written presentation, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

The next section is the 2017 Equalized Assessed Value. The value on your 2017 assessment notice under the column "Equalized Assessed Value." Urban Land is the line "Land/lot or farm home site." Urban Bldg is the line "Buildings/Structures." All other values with the exception of dual and mineral are the same on your assessment notice as they are on the appeal form.

The next section is the Appellant's Estimate Assessed of Value. For now, this section can only be completed if you have a recent sale of your property, real estate broker estimate of value (CMA) or a recent appraisal. Otherwise, this section will be done after you complete the assessment grid on the second page of the appeal.

A tip: If you're not basing your appeal on a recent sale, choose either the sales or assessment approach, but do not combine both arguments on one grid form. You may want to approach your appeal on both fronts: look at recent comparable sales to determine whether your property is appropriately assessed according to its market value as of January 1, 2017, or look at comparable assessments to see whether you're being treated unfairly. Mixing both arguments in one appeal will weaken your case.

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR APPEAL WILL BE POSTED ON THE ASSESSMENTS PAGE OF THE COUNTY'S WEBSITE WHEN IT BECOMES AVAILABLE.

OATH:

I do solemnly confirm that, to the best of my knowledge, the statements and facts set forth in the foregoing appeal are true and correct.
OWNER'S SIGNATURE: _____ DATE: _____

By signing, the owner affirms he/she has read and agrees to follow the 2017 Board of Review Rules, which can be found at <http://www.co.mchenry.il.us/departments/assessments/Pages/FormsRules.aspx>

If an owner is represented by an attorney or agent, both the owner's signature and attorney/agent's signature are required on this form. Having owner and attorney/agent signature's on this form grants authority to the attorney/agent to represent the owner.

ATTORNEY/AGENT'S SIGNATURE: _____

SAMPLE

DATE: _____

NOW YOU'LL NEED TO SIGN THE FORM, ACKNOWLEDGING UNDER OATH THAT YOU'VE READ THE 2017 BOARD OF REVIEW RULES, WHICH INCLUDE CHANGES FROM PREVIOUS YEARS. ALSO, NOTE THAT YOUR TOWNSHIP ASSESSOR'S RESPONSE TO YOUR APPEAL WILL BE AVAILABLE AT:
http://publicrecords.co.mchenry.il.us/pa_assessments/

Township assessors are required by state law to provide responses at least five calendar days in advance of your scheduled hearing. That gives all parties time to review evidence from both sides. Note that it is the responsibility of all parties involved to check the web site to make sure evidence and responses have been received by the county assessment office.

Now we'll cover the real work involved in appealing your property tax assessment.

*** **

Appraisal and Sales Comparison Appeals

If you are basing your appeal entirely on an appraisal, you can note that in bold letters on the grid located on the second page of the appeal form, and we'll look at the appraisal report.

Many taxpayers rely on attorneys or other agents to handle their appeal, and complete the report. Business has increased for appraisers and real estate brokers specializing in this market, and their expertise may well be worth the fee they charge. Taxpayers can do it themselves, but it requires homework on their part and an understanding of how the Board of Review develops its own opinions of value.

A properly completed sales/assessment grid usually increases the chances of a successful appeal. Very often, a township assessor or their deputy will agree a reduction is in order after reviewing your completed grid. If an agreement, or "stipulation," can be reached, a hearing can be avoided if the stipulation is received from the township assessor prior to scheduling.

Before taking pen or pencil to paper, it's a good idea to decide which road you want to take. "Comparable Sales" was the most effective in proving a property assessment is too high when the housing market was crashing a few years ago. However, sales prices have been increasing

in many, though not in all, markets in McHenry County.

Several of McHenry County townships do have some property information available online, but for a complete listing of the property details, the official property record card is only available at your local township assessor's office. If you're basing your appeal on comparable assessments focus on properties most similar to yours.

Remember Market = sales comparables and Equity = assessment comparables.

If you're basing your appeal on comparable assessment and if **most** of those properties are assessed lower than yours, a reduction may be in order if you appeal. If you're basing your appeal on comparable sales, some township assessor's web sites have sales data available.

Additionally, the County Assessments office has sales posted at:

<https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/sales-listings>

Real estate brokers can be a helpful source of comparable sales information, whether they help you with your appeal or not.

*** *** *** ***

A good start is to fill in the column for the "Subject Property," which means your property. The information should come from your current assessment notice and the township assessor's property record cards, which are public information and available from their office. Most townships have property information not necessarily the property record card on their web sites. Otherwise, you will have to call, e-mail or visit your township assessor's office to get the required information, which is public record. Information on MLS listing sheets is often inaccurate or misstated. The Board of Review makes decisions based on apples-to-apples comparisons of properties, and that includes basic information that comes from the same source – the township assessors' property record cards.

The information for your township assessor is located on your 2017 assessment notice under "**Step 2.**" The first name which appears is your local township assessor or see the complete list of township assessor which is included in this package.

Let's use a Fox River Grove ranch house as an example. The township's assessor property information is on the next page.

MCHENRY COUNTY SUPERVISOR OF ASSESSMENTS & BOARD OF REVIEW

MONDAY THRU FRIDAY 8:00 am to 4:30 pm

PHONE: 815-334-4290 FAX: 815-334-4939

Website: www.co.mchenry.il.us Email: assessments@co.mchenry.il.us

Chief County Assessment Officer Robert H. Ross		BOR Chairperson Mark Ruda	BOR Members Clifton Houghton, Sharon Bagby
TOWNSHIP ASSESSORS			
CHEMUNG Area (1)	HARTLAND Area (7)	NUNDA Areas (14 & 15)	
Doug Hawthorne P O BOX 22 Harvard, IL 60033-0022 LOCATION: 807 8TH ST (815) 943-8456 Hours by Appointment chemungassessor@gmail.com	Mike Crouse 15813 Nelson Rd Woodstock, IL 60098 (815) 338-5526 FAX (815) 338-9855 Hours by Appointment hartlandassessor@yahoo.com www.toi.org/hartlandtownship	Mark Dzemske 3510 Bay Rd Crystal Lake, IL 60012 (815) 459-6140 FAX (815) 459-5399 Mon thru Fri 7am-3:30 pm assessor@nundatowship.com www.nundatowship.com	
ALDEN Area (2)	GREENWOOD Area (8)	RILEY Area (16)	
Constance Jones 8515 Alden Rd Harvard, IL 60033 CELL (815) 529-2738 OFFICE (815) 648-2720 Hours by Appointment assessor.aidentwp@gmail.com www.alden-township.org	Karen D. Roth 5211 Miller Rd Wonder Lake, IL 60097 (815) 648-4536 Hours by Appointment greenwoodassessor@gmail.com	Tammy Benitez 8910 S RT 23 Marengo, IL 60152 (815) 568-8326 FAX (815) 568-7001 Hours by Appointment rileyassessor@rileytpw.com www.rileytpw.com	
HEBRON Area (3)	MCHENRY Areas (9 & 10)	CORAL Area (17)	
Tracie VonBergen 10206 Seaman Road Hebron, IL 60034 (815) 482-7964 Hours by Appointment hebronassessor@gmail.com	Mary Mahady 3703 N Richmond Rd Johnsburg, IL 60051 (815) 385-0175 FAX (815) 322-5150 Mon thru Fri 8:30am to 4:30pm assessor@mchenrytownship.com www.mchenrytownship.com	Rich Kaszniak MAIL TO: P.O. Box 117 LOCATION: 6550 Olsen Rd Union, IL 60180 (815) 219-2430 Hours by Appointment coraltownshipassessor@hotmail.com	
RICHMOND Area (4)	MARENGO Area (11)	GRAFTON Area (18)	
Patricia O'Neill BY MAIL: 9903 Hillshire Dr BY APPT: 7812 S Rt 31 Richmond, IL 60071 (815) 678-2014 FAX (815) 862-1101 Hours by Appointment richmondasr@aol.com	Jon Klick 4010 N State Route 23 Marengo, IL 60152 (815) 703-9309 Hours by Appointment marengotwp@gmail.com	Alan Zielinski 10109 Vine St Unit C Huntley, IL 60142 (847) 669-3383 Mon thru Fri 7:30am - 3:30pm assessor@graftontownship.us www.graftontownship.us	
BURTON Area (5)	SENECA Area (12)	ALGONQUIN Areas (19 & 20)	
Jessica Huber P O Box 353 Spring Grove, IL 60081 (815) 355-5021 Hours by Appointment burtontassessor@yahoo.com www.burtontwp.com	Paul Bockman 16506 Garden Valley Rd Woodstock, IL 60098 (815) 923-5922 Hours by Appointment assessor@senecatowship.com www.senecatowship.com	Robert Kunz 3702 U S HWY 14 Crystal Lake, IL 60014-8204 (847) 639-2700 FAX (847)-639-8638 Mon thru Fri 8am-5pm assessor@atasr.org www.algonquintownship.com	
DUNHAM Area (6)	DORR Area (13)	FARMLAND ASMT REV.COMM	
Geri Alten 107 Airport Rd Harvard, IL 60033 (815) 943-4444 FAX (815) 943-4600 Hours by Appointment dunham.assessor@gmail.com www.toi.org/dunhamtownship	Veronica A Myers 1039 Lake Avenue Woodstock, IL 60098 (815) 338-0128 FAX (815) 338-9647 Mon thru Fri 9:00am-4pm assessor@dorttownship.com www.dorttownship.com	(815) 334-4290 Robert H. Ross, CCAO Mark Ruda, BOR Chairperson Dick Stoxen, Member Harry Alten, Member Carol Voikening, Member Last updated 6/02/2016	

Algonquin Township

Founded in 1850

Telephone: 847-639-2700



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PROPERTY INFORMATION

Submit (input element)



PARCEL NUMBER 2019402031
 PROPERTY ADDRESS 307 OLD HUNT
 PROPERTY TYPE RESIDENTIAL

ASSESSMENT INFORMATION

ASSESSED LAND VALUE		ESTIMATED MARKET VALUE	186991
ASSESSED IMPROVEMENT VALUE		ASSESSMENT LEVEL	33.33
TOTAL ASSESSED VALUE	62268		

RESIDENTIAL INFORMATION

YEAR BUILT	1986	BUILDING STYLE	RANCH
EXTERIOR WALL	FRAME-SIDING	STORIES	1.00
MAIN FLOOR AREA	1488	HEAT TYPE	FORCED AIR
SECOND FLOOR		FIREPLACES & WOOD STOVES	
THIRD FLOOR		BASEMENT TYPE	PARTIAL
TOTAL BASEMENT AREA	744	FINISHED BASEMENT AREA	
TOTAL LIVING AREA	1488.00	ENCLOSED PORCH AREA	
FULL BATH	2	ATTACHED GARAGE AREA	
HALF BATH		BASEMENT GARAGE CAP	
MODEL	#800-A	FUEL TYPE	GAS
AIR CONDITIONING	Y	AMENITIES	

LAND INFORMATION

LAND SQUARE FEET	7644	TOTAL ACRES	0.175
EFFECTIVE FRONTAGE		EFFECTIVE DEPTH	

OWNER INFORMATION

Next, the blanks in the "subject property" column are filled in:

	Subject	Comparable #1	Comparable #2	Compa
Property Index Number (P.I.N)	20-19-402-031			
Street Address	307 Old Hunt Rd			
City	Fox River Grove			
Sale Price				
Sale Price/Sq. Ft.				
Date of Sale				
Single Fam/Townhse/Condo	SFR			
Location (Sub.)/View (Wf ...)	Foxmoor/typ			
Lot Size (Sq. Ft./Acres)	7644 sf			
Design/No. of Stories	ranch			
Exterior Construction	siding/face brick			
Age	31			
Condition	average			
No. of Bedrooms	3			
No. of Bathrooms	2.0			
Living Area (Sq. Ft. Above Ground)	1488			
Basement Sq. Ft. (Below Ground)	744			
Basement Style (Std./Eng./WO)	Standard			
Basement Finish (Rms/ Baths)	rec, 0 bath			
Central Air	yes			
Fireplace(s)	1			
Garage (No. of Cars, Sq. Ft.)	2-car attached			
Porches/Decks/Patios	patio			
Pool/Other Buildings				
Land Assessment				
Improvement Assessment				

SAMPLE

Choosing Sales Comparables

Once you have information on your property listed, it's time to find comparable sales.

A sale will prove itself to be comparable or not to your property as you list all the characteristics in the appropriate column. One question to ask when choosing any comparables is, would this property be a reasonable comparable to yours if you put your home on the market? In other words, would buyers consider either property for their purchase?

Let's start at the top:

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	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number					

The three best comparable usually are enough to prove a case for market value but if you need to use one more comparable sale, a fourth column is provided.

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)					
Street Address					

You already have the addresses; PINs are available on most MLS data sheets or through the local township assessor's office. As a general rule, in fully developed suburban areas, comparables should come from the same neighborhood. However, those distances often must be expanded if suitable sales can't be found close by.

Sale Price/Sq. Ft.					
Date of Sale					

After the sales price, the grid asks for **Date of Sale**. This is the closing date of the sale for this property. One of the most common problems appellants run into is that the assessment, and appeal, is based on fair cash value as of January 1 of the tax year. For 2017 appeals, that means, what was your property worth as of January 1, 2017. By the time your Board of Review hears the appeals, it could be late summer, early fall or the following year. In a changing market, the question is not what the value is as of the date you are completing you appeal, but what the property was worth as of January 1, 2017. So, comparable sales should come as close to January 1, 2017 as possible.

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)					
Street Address					
City			SAMPLE		
Sale Price					
Sale Price/Sq. Ft.					
Date of Sale					

There are different markets for the different property types such as single-family, townhouses and condos. **Comparables must be the same property type as the subject.**

Location (subdivision) can be important because even though another comparable sale is closer in proximity, it can be in a neighborhood that has a much different market appeal as yours. School district boundaries are a very important consideration, as buyers tend to make their decisions heavily on the public school system. However, those distances often must be expanded if suitable sales can't be found close by.

We also ask about View, for most properties, it could be "typical" or "residential." However, it becomes more important if your property has a water view (including lake or river), or is on a golf course. That becomes important when comparing your home to sales having or lacking the same view.

For the house we're using as an example, fill in the line with the name of the subdivision, and noting a typical view, could be done by writing "Foxmoor/typ."

Lot size or dimensions should be expressed in square feet or acres.

Lot Size (Sq. Ft./Acres)					
Design/No. of Stories					
Exterior Construction			SAMPLE		
Age					
Condition					

Design can include ranch, split-level, 2-story or more specific types such as Colonial, bungalow, etc. It's very important to stay within the same design. Ranch homes typically sell for more per square foot than other types not only because of their higher construction costs per square foot, but they are becoming a preferred model in the market.

Exterior Construction can be expressed as brick, frame, brick/frame, stucco or dryvit.

Age of Property should not vary widely between the subject and comparables. For instance, a 26-year-old home should not be compared to a 47-year-old home.

Age				
Condition			SAMPLE	
No. of Bedrooms (Above)				

Condition is subjective and for most homes, regardless of how proud individual homeowners are of their property they are rated "average" by appraisers.

Here is a description of other condition you can use: "**Good**" condition implies some recent upgrades or any rehab done to the property. "**Fair**" means it may require some repairs, but can be in move-in condition when the sale closed or shortly thereafter. "**Poor**" suggests the property may be uninhabitable, is in need of major rehab, or would be considered unlivable by most buyers.

If you have a home in average condition, would you reasonably expect it to sell for the same price as a home in fair condition or in poor condition?

In recent years, market conditions have forced the Board of Review to consider short sales and bank owned foreclosure sales (also known as REO sales) in appeals. In some areas, they may be the only usable sales in the local market. If the local market is not dominated by REO and short sales, they should be used sparingly, and in proportion to the market. For example, if 3 out of 10 usable sales in your market are distress sales, perhaps use only one distress and the others should be "market" or "arm's-length" sales comparables. Assuming your home is in average, move-in condition, using all foreclosure comparables when other sales are available gives your appeal less credibility.

As of May 2017, distressed sales of ALL types accounted for less than 17% of total sales in McHenry County since July 1, 2016. Using distressed sales would be reasonable only if your neighborhood continues to see a much higher level of foreclosures or short sales.

Some changes in the distressed sales market have become apparent during Board of Review hearings. Although still sold in as is condition, with deferred maintenance assumed, some REO properties have undergone some mild or moderate rehab. Those tend to be properties sold by Fannie Mae and Freddie Mac, and are very competitive in condition to "fair market" listings.

On the other hand, deeper discounts can be seen with short sales. Buyers have been rewarded for their patience enduring a lengthy process, and the sales price may not reflect true market value.

Condition				
No. of Bedrooms (Above Ground)				
No. of Bathrooms (Above Ground)				
Living Area (Sq. Ft. Above Ground)				
Basement Sq. Ft. (Below Ground)				
Basement Style (Std /Eng./WO)				
Basement Finish (Rms/Other)				

SAMPLE

The property record card or the MLS sheets will have the number of **Bedrooms** and **Bathrooms** listed.

Living Area comes from the township assessor's property record cards. As mentioned earlier, the County's larger townships have property information on their web sites, but the actual property record card is in their office. If your property is in a township that doesn't have a web site with property information, you will have to contact your township assessor's office to get the necessary information.

Like room count, **ABOVE-GRADE** square footage is most important. An English, standard, or walkout basement is below-grade square footage. Rooms below ground, including bathrooms, are noted separately.

Most appraisers are told to select comparables that have gross living areas within 15% to 20% of the subject. The Board of Review may not be as picky as a mortgage underwriter, but if the township assessor can provide comparables within those guidelines they will be given more weight than comparables out of range.

Baths)				
Central Air				
Fireplace(s)				
Garage (No. of Cars, Sq Ft.)				

SAMPLE

Central Air and **Fireplace(s)** can be answered yes or no, unless there are multiple fireplaces in the subject or any of the comparables. Although township assessors often express **Garage data** in square feet, the Board of Review is interested in the number of stalls (2-car, 3-car, etc.).

Porches/Decks/Patios				
Pool/Other Buildings				

SAMPLE

Porches/Decks/Patios and **Pool/Other** are the other amenities your home and the comparables have to offer.

If your appeal is based on comparable sales, and you've found three good comparables, you're almost done.

The last section is the Assessment Values, Improvement Assessment per Square Footage and Indicted Value for Subject.

The assessment values can be obtained at your local township offices or websites (see page 5A for contact information). The County Athena maps and Supervisor of Assessment office at (815) 334-4290 between the hours of 8 AM and 4:30, Monday thru Friday are also available.

The Improvement Assessment per Sq. Ft. is computed by taking the above Impr. Assmt (bldg.) value divide by Living Area (Sq.Ft.)

The Indicted Value for Subject is the market value you believe your property is based on the comparables.

Choosing Comparables Assessment (Equity)

Building Assessments are found on the updated property record cards (They should be 2017 assessments). In deciding appeals based on comparable assessments, the Board of Review looks at the subject's Assessment per Sq.Ft. of the BUILDING ASSESSMENT compared to the comparables. **However, the entire grid must be completed to determine the extent comparables are similar to the subject. Fewer differences between the subject and comparables makes for a stronger equity case. As the number of differences between the subject and comparables increase, the weaker your equity case appears.**

Your comparable selection for appealing based on comparable assessments does not depend on when, or if, the comparable properties sold. They should be as similar to yours as possible, though, in location as well as characteristics. A good example would be an appeal on a property in a neighborhood of exclusively ranch homes, or a condominium project where all the units are 2 bedroom, 2 bath models. *If your property is assessed unusually higher compared to others, you may have a strong basis for a complaint.*

Examples based on actual appeals follow.

*** **

Example

The appellant submitting comparables and found the two lowest assessments for ranch homes in their subdivision. However, the township assessor found several other comparables in the neighborhood, all ranch homes within 50 square feet of the subject property. The median building assessment was \$52,684 exactly where the subject was assessed.

The appeal was based on comparable assessments, so it wasn't very relevant to the Board of Review that the subject property sold as a bank owned foreclosure for \$207,500 in January 2014. That price was higher than the 2014 assessment that was being challenged.

subdivs/n	yearbuil	totbdgft	totflsft	storydecr	flsash	chassh	joash	
PRAIRIE VIEW ESTS JBG U#3	2004	1878	1829	1.0 Story	13514	43605	57317	\$23.52 appellant comp 1
PRAIRIE VIEW ESTS JBG U#4	2002	1889	1859	1.0 Story	13514	44059	57593	\$21.60 appellant comp 2
PRAIRIE VIEW ESTS JBG U#1	2003	1837	1819	1.0 Story	13594	44049	56843	\$23.96
PRAIRIE VIEW ESTS JBG U#2	2002	1917	1885	1.0 Story	13514	47516	61033	\$24.79
PRAIRIE VIEW ESTS JBG U#4	2004	1848	1819	1.0 Story	13514	45924	60428	\$21.39
PRAIRIE VIEW ESTS JBG U#7	2001	1832	1821	1.0 Story	13514	48687	63761	\$27.11
PRAIRIE VIEW ESTS JBG U#2	2002	1880	1862	1.0 Story	13514	51675	65755	\$27.49
PRAIRIE VIEW ESTS JBG U#1	2001	1914	1914	1.0 Story	15594	52816	66410	\$27.59
PRAIRIE VIEW ESTS JBG U#3	2002	1907	1860	1.0 Story	13514	53150	66554	\$28.02
PRAIRIE VIEW ESTS JBG U#2	2002	1872	1823	1.0 Story	13514	52624	65150	\$25.10 apartment property
PRAIRIE VIEW ESTS JBG L#3	2003	1848	1818	1.0 Story	15594	52553	66152	\$28.44
PRAIRIE VIEW ESTS JBG L#1	2001	1842	1822	1.0 Story	15594	52943	66537	\$28.74
PRAIRIE VIEW ESTS JBG L#5	2002	1872	1867	1.0 Story	18192	54014	72206	\$28.76
PRAIRIE VIEW ESTS JBG L#5	2002	1828	1826	1.0 Story	13514	52744	66256	\$28.88
PRAIRIE VIEW ESTS JBG L#5	2002	1902	1787	1.0 Story	15594	55773	71356	\$29.32
PRAIRIE VIEW ESTS JBG L#1	1999	1854	1872	1.0 Story	13514	55985	69199	\$30.04
PRAIRIE VIEW ESTS JBG L#1	1999	1872	1872	1.0 Story	13514	57032	70696	\$30.45
PRAIRIE VIEW ESTS JBG L#2	2002	1854	1854	1.0 Story	13514	57236	70760	\$30.87
PRAIRIE VIEW ESTS JBG L#5	2002	1872	1840	1.0 Story	15594	61392	76976	\$32.79
							market	\$28.12
							new building value	\$62,694
							land value	\$13,514
							total	\$86,192
			***	***	***	***		

Going outside your neighborhood, or using dissimilar properties, is not the apples-to-apples comparison needed for an equity argument and will likely result in no change in your assessment. If your home and neighborhood consists of custom-built homes, it is not a good candidate for an equity appeal. **The more a comparable is dissimilar to the subject property, the less proof it offers for inequitable treatment.**

One more important note on comparable assessments: make sure the comparables are "full" assessments, rather than "partial" assessments. Partial assessments include new construction, or Board of Review decisions on properties that sold either in need of significant repair work, or as foreclosures. Partial assessments can be increased by the township assessor if rehab work has resulted in bringing the property back to fair market value.

Your Estimate of Value

You started this process by saying, "My property wasn't worth \$216,820 as of January 1, 2017." After doing your homework, you think \$195,000 is a better number. It's time to go back to the first page.

Assessments in Illinois are based on 33.33% of fair cash value. If you think your property was worth \$195,000 as of January 1, 2017, the **Total on the Appellant's Estimate of Value is \$64,994.**

For a few reasons, including the lack of vacant land sales in the county, the Board of Review typically keeps land value the same on appeals of improved properties. Let's say the township assessor places an assessed value of \$14,890 on the land. Place that number in the **Urban Land** space; subtract that from the total, and place the balance of \$50,104 after **Urban Bldg.**

Now, file your appeal on time because you only have a 30-day window in which to appeal every year. Check the County website for township filing deadlines. You'll be notified of the day and time of your hearing approximately 14 days in advance if you requested a hearing. With a properly completed appeal form, you're well prepared.

At the hearing

You're already prepared with a completed appeal form, whether you choose an oral in person hearing or decide to let the Board of Review make its decision based on evidence.

If you choose an oral in person hearing, stick to the facts of the case. Stress the points that best support your case. Feel free to rebut the township assessor's response where you see fit. Remember the Board of Review rules require all evidence from both sides be presented prior to the hearing. Additional evidence provided at the hearing may be given no weight.

Also, the Board of Review is concerned with determining the value of your property. We do not control the property tax bill, which is determined by several taxing bodies. A more detailed explanation can be found here: <http://www.nwherald.com/2017/05/18/how-to-read-your-mchenry-county-property-tax-bill/ddb73sl/>

Nor does the Board of Review control the property tax system, which is based on state law.

Revised June 14, 2017