

# JO DAVIESS COUNTY BOARD OF REVIEW

## Complaint Procedures

- 1) All complaints must be filed with the Jo Daviess County Board of Review, 330 N. Bench Street, Galena, IL 61036 within **thirty days after the date of publication of the assessment change listing**. Mailings postmarked by the Post Office including metered mail, Fed X, UPS, etc. are considered filed on the postmarked date. **Complaints and supporting evidence must be received in the office during normal business hours.**

**Normal hours of operation are: Monday thru Friday  
8:00 a.m. to 4:00 p.m. central standard time,  
except legal holidays or whenever the Jo Daviess County Courthouse is closed.**

If an appeal is received after normal business hours on the deadline date, it will be dismissed as being late. **No exceptions will be granted.** The deadline for filing complaints is on your assessment notice, in your local newspaper and also at **www.jodaviess.org**.

- 2) A separate complaint form must be filed for each assessed parcel.
- 3) All complaints are to be in writing on the original form (fax transmissions or e-mails will not be accepted.) Complaints must have an original signature and be signed by the owner of record.
- 4) **One copy of all supporting evidence (i.e. property record cards, appraisals, photos, etc.) MUST be submitted with the original complaint form. No evidence can be submitted after complaint is filed.**
- 5) Complaints with “NO EVIDENCE PROVIDED” will be dismissed for failure to present any evidence with your complaint form. **IT IS YOUR RESPONSIBILITY TO PROVE THE ASSESSMENT IS WRONG.**
- 6) The complainant must prove:
  - i. The market value assigned to your property is in error, or
  - ii. The assessment on your property is higher than the assessment of similar properties.
- 7) If the complaint is based on market value, the complainant must complete the section marked market valuation, It is recommended you furnish a **minimum of three, but not more than 6 comparable properties that have recently sold including property record cards and dated photos.**
- 8) If the complaint is based on assessed value, the complainant must complete the section marked assessed valuation, by furnishing the assessed value of a **minimum of three, but not more than 6 comparable properties including property record cards and dated photos.**
- 9) **Appraisals shall comply with current USPAP guidelines. Appraisals must be prepared for the taxpayer for the purpose of establishing the market value for taxation purposes as of January 1, 2016. Appraisals prepared for a bank for mortgage refinancing will not be accepted. Appraisers may appear as a witness for the appellant but may not represent them.**
- 10) Attorneys acting for appellants must attach a Letter of Authorization with the complaint form at the time of filing. An individual with power of attorney to act on behalf of the appellant must also submit a copy of the power of attorney. An attorney is not mandatory for filing a complaint.
- 11) If the complainant feels the Board of Review’s decision is unsatisfactory, a petition for review may be filed with the Property Tax Appeal Board within thirty days after notice of the Board of Review’s final decision.
- 12) A complete copy of the Board of Review Rules may be obtained from the Chief County Assessment Office. The phone number is 815-777-1016 or at [www.jodaviess.org](http://www.jodaviess.org).

(Over)



## **CHECKLIST BEFORE FILING**

- Did you completely fill out all applicable sections of your complaint form?
- Did you sign and date your complaint form?
- Did you file the complaint by the deadline date?
- Did you provide the original complaint and 1 copy of ALL evidence, including property record cards?
- Evidence may include, but is not limited to, the following: 1) a certified appraisal **for assessment purposes by a licensed real estate appraiser**. Appraisal should be dated as January 1, 2016. 2) comparable sales data from 2013, 2014, 2015, 3) comparable assessed valuation data, 4) a closing statement and offer to purchase for a recent purchase prior to January 1, 2016, 5) a sworn contractor's affidavit of construction cost and receipts for a new improvement, 6) a description of the physical characteristics of the property, especially if the description differs from the physical description used by the Township Assessor, 7) Recent photographs of the subject property
- Did you include all the information that you want the Board of Review to consider?
- Did you include your opinion of correct assessed value in the Complainants Requested Value section?**
- Did you include the current up-to-date assessed value in the Assessor's Value section?

**Please check the above items that pertain to your complaint and sign and date this form. Please submit this form with your complaint.**

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Owner's signature

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Date

\*NOTE: Please make sure all evidence is submitted with the complaint form. Failure to submit evidence could result in dismissal of your appeal.