

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 (11/06/2020)?
- 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, 2020. 2) comparable sales data from 2017, 2018, 2019, 3) comparable assessed valuation data, 4) a closing statement and offer to purchase for a recent purchase prior to January 1, 2020, 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.

Owner's signature

Date

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

(Over)

LOOKING TO SEARCH PROPERTIES FOR COMPARABLES OR SALES ON OTHER PROPERTIES IN THE COUNTY? TRY OUT THE wEdge SERVICE LOCATED AT THE LINK BELOW.

THERE ARE 2 OPTIONS AVAILABLE

- **TIER 1-FREE ACCESS**

- **USERS CAN SEARCH BY ADDRESS OR PARCEL NUMBER**
- **ACCESS TO PARCEL NUMBER, SITE ADDRESS, LEGAL DESCRIPTION, ASSESSED VALUES, PROPERTY CLASS, LOT SIZE, TAX BILL, AND INDIVIDUAL BREAKDOWN OF TAX BILL AMOUNT**

- **TIER 2 SUBSCRIPTION ACCESS**

- **ANNUAL - \$120.00**
- **MONTHLY -\$20.00**
- **USERS CAN ACCESS ALL INFORMATION AVAILABLE UNDER TIER 1 PLUS ACCESS TO OWNERS NAME, PHOTOS, SKETCHES, BUILDING DETAILS, SALES HISTORY AND EXEMPTIONS**

<https://jodaviessil.devnetwedge.com/>

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, 2020. 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.

Comparable Sales/Assessment Equity Grid Analysis

Evidence of recent sales of properties comparable to the subject property, including the dates of sale, the prices paid, and a property record card or description of each sale showing how it compares to the subject property should also be submitted. (Note: The comparable sales should be similar to the subject property in size, design, age, amenities, and location.) **Provide at least three comparables.**

Evidence of assessments of properties similar to the subject property, including the final assessment of each property, the property record card for each property, or a description of each property demonstrating its comparability to the subject property should also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.) **Provide at least three comparables.**

	Subject Property	Comp #1	Comp #2	Comp #3	Comp #4
Property Index Number (P.I.N.)					
Address					
Proximity to subject					
Location (subdivision)					
Lot size					
Design/Number of stories					
Exterior construction					
Age of property					
Condition					
Number of bathrooms					
Number of bedrooms					
Total room count					
Size – Square Feet					
Basement area (square feet)					
Finished basement area (sq.ft.)					
Air conditioning					
Heating					
Fireplace					
Garage or car port (square feet)					
Other improvements					
Date of sale					
Sale price					
Sale price per square foot					
Land assessment					
Improvement assessment					
Total assessment					
Assessment per sq. ft. = (Impr. assessment / Impr. sq. ft.)					