



MCHENRY COUNTY BOARD OF REVIEW
ADMINISTRATION BUILDING – SUITE 106
2200 N SEMINARY AVE. WOODSTOCK IL 60098-2698
TELEPHONE: (815) 334-4290
 assessments@mchenrycountyil.gov

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

RESIDENTIAL ASSESSMENT COMPLAINT FOR 2024 ASSESSMENT YEAR

Property Index Number: _____ - _____ - _____ - _____ **Property Class** _____

Property Address: _____
 Address City Zip

Appellant's Name _____

Attorney or Agent Name _____

Mail To _____

Firm Name _____

City State Zip Code _____

Complete Address _____

Telephone E-Mail _____

Telephone E-Mail _____

Do you own contiguous or multiple parcels? YES NO **If YES, how many?** _____. **If you have any contiguous parcels, you must file a Parcels Addendum Form even if no changes are requested.**

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 complaint 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 Complaint) Matter of Law

THE "APPELLANT'S ESTIMATE OF VALUE" MUST BE COMPLETED IN ORDER TO PROCESS THE COMPLAINT.

	Land/Lot or Farm Homesite	Buildings & Structures	Farm Land	Farm Bldgs/ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Assessed Value					
Difference:					

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

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR COMPLAINT 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 complaint are true and correct.

OWNER'S SIGNATURE: _____ **DATE:** _____

By signing, the owner affirms he/she has read and agrees to follow the 2024 Board of Review Rules, which can be found at [Forms and Rules | McHenry County, IL \(mchenrycountyil.gov\)](https://www.mchenrycountyil.gov/forms-and-rules)

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 signatures on this form grants authority to the attorney/agent to represent the owner.

AGENT'S SIGNATURE: _____ **DATE:** _____

We encourage you to check and review your submission at: http://publicrecords.co.mchenry.il.us/pa_assessments/

Please allow 72 hours for uploading to the website. Complaints filed on the deadline filing day may take longer.

ADDITIONAL PARCELS ADDENDUM

Docket Number: _____ (OFFICE USE ONLY)

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					



RESIDENTIAL ATTACHMENT TO MCHENRY COUNTY COMPLAINT FORM

Owner of Record: _____

PIN : _____-_____-_____-_____

The Board or Review requires the SUBJECT Column to be completed on all complaints.

If you are submitting an appraisal, the comparables only need to be completed if you are submitting additional comparables outside of your appraisal.

To complete this form, please review the Board of Review rules and How To File A Complaint instructions included with this packet and available on line at:

<https://www.mchenrycountyil.gov/departments/assessments/forms-and-rules>

Note: This comparable grid sheet must be filled out entirely if there is no appraisal.
Provide at least 3 comparables.

Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)				
Street Address				
City				
Sale Price				
Sale Price/Sq. Ft.				
Date of Sale				
Single Fam/Townhse/Condo				
Location (Sub.)/View (Wf ...)				
Lot Size (Sq. Ft./Acres)				
Design/No. of Stories				
Exterior Construction				
Age				
Condition				
No. of Bedrooms				
No. of Bathrooms				
Living Area (Sq. Ft. Above Ground)				
Basement Sq. Ft. (Below Ground)				
Basement Style (Std./Eng./WO)				
Basement Finish (Rms/Baths)				
Central Air				
Fireplace(s)				
Garage (No. of Cars, Sq. Ft.)				
Porches/Decks/Patios				
Pool/Other Buildings				
Land Assessment				
Improvement Assessment				
Total Assessment				
Improvement Assessment per Sq. Ft. (Impr. Assmt / Living Area (Sq. Ft.))				
Indicated Market Value for Subject				

THIS FORM MUST BE ACCOMPANIED BY AN OFFICAL MCHENRY COUNTY COMPLAINT FORM

CHECK LIST

Please verify all of the following before filing your complaint:

- You've read this year's Board of Review rules.
- You've read "How to File a Complaint" and referred to it for answers to any questions on filling out the complaint form and required grids.
- You've filled out the complaint form and required grids completely.
- You've submitted ALL of your evidence and information you want the Board of Review Members to take into consideration.
- If you want the Board of Review to review your complaint based on evidence submitted and do not want to appear before the board, did you mark the appropriate box on the front page of the complaint.
- If your complaint is based on a recent sale, you have included evidence of that sale.
- If your complaint is based on an appraisal, you've included the appraisal in its entirety and completed the subject column on the grid sheet page.
- If your complaint is based on condition of the property, you've included evidence. Photographic evidence is strongly encouraged.
- If your complaint is based on new construction costs, you've included a contractor's sworn affidavit with detailed listing of all costs.
- Did you file the complaint before the deadline filing date for your township? The deadline date is located on the lower left side of your assessment notice.
- You've signed and dated your complaint form.
- Your agent/attorney has signed the complaint form if they assisted you in its preparation and /or will be representing you.
- If you are being represented, did both the agent/attorney and you, the owner/taxpayer, sign the first page of the complaint? If not, a letter of authorization must also be included from the agent/attorney, signed by the owner / taxpayer.

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.mchenrycountyil.gov Email: assessments@mchenrycountyil.gov

Chief County Assessment Officer Robert H. Ross	BOR Chairperson Sharon Bagby	BOR Members Clifton Houghton, Mike Grebenick
TOWNSHIP ASSESSORS		
CHEMUNG Area (1)	HARTLAND Area (7)	NUNDA Areas (14 & 15)
John Killeen P O BOX 22 Harvard, IL 60033-0022 LOCATION: 807 8TH ST (815) 943-8456 Hours by Appointment chemungassessor@gmail.com toi.org/township/mchenry-county-chemung-township	Mike Crouse 15813 Nelson Rd Woodstock, IL 60098 (815) 338-5526 FAX (815) 338-9855 Hours by Appointment hartlandassessor@yahoo.com townships.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@nundatownship.com www.nundatownship.com
ALDEN Area (2)	GREENWOOD Area (8)	RILEY Area (16)
Mike Crouse 8515 Alden Rd Harvard, IL 60033 OFFICE (815) 648-2720 Hours by Appointment assessor.aldentwp@gmail.com www.alden-township.org	Ellen Bruchsaler 5211 Miller Rd Wonder Lake, IL 60097 (815) 648-4536 Hours by Appointment greenwoodassessor@gmail.com www.greenwoodtownship.net	Sue Johnston 8910 S IL RT 23 Marengo, IL 60152 (815) 568-8326 FAX (815) 568-7001 Hours by Appointment rileyassessor@rileytp.com www.rileytp.com
HEBRON Area (3)	MCHENRY Areas (9 & 10)	CORAL Area (17)
Shannon Combs 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	Richard M Kaszniak MAIL TO: P.O. Box 117 LOCATION: 6550 Olson Rd Union, IL 60180-0117 (815) 219-2430 Hours by Appointment coraltownshipassessor@hotmail.com Coral Township PRC Search
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 Hrs by Appt (Phone 9:00am -3:00pm) www.richmondtownshipassessor.com richmondtpassessor@aol.com	James Burke 4010 N State Route 23 Marengo, IL 60152 (815) 568-7120 Hours by Appointment assessor@marengotownship.org	Terra De Baltz 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 Rogers P O Box 353 Spring Grove, IL 60081 (262)755-8245 Hours by Appointment burtonassessor@yahoo.com www.burtontp.com	Tammy Benitez 16506 Garden Valley Rd Woodstock, IL 60098 (815) 923-5922 Hours by Appointment assessor@senecatownship.com www.senecatownship.com	Richard S Alexander 3702 U S HWY 14 Crystal Lake, IL 60014-8204 (847) 639-2700 FAX (847)-829-9222 Mon thru Fri 8am-4pm rsalexander@atasr.org www.algonquintownship.com
DUNHAM Area (6)	DORR Area (13)	FARMLAND ASMT REV.COMM
Hugo I. Roldan 107 Airport Rd Harvard, IL 60033 (815) 943-4444 FAX (815) 943-4600 Hours by Appointment assessor@dunhamtownship.com townships.toi.org/dunhamtownship	Tammy Benitez 1039 Lake Avenue Woodstock, IL 60098 (815) 338-0125 FAX (815) 338-9647 Mon thru Fri 9:00am-4pm assessor@dorrtownship.com www.dorrtownship.com	(815) 334-4290 Robert H. Ross, CCAO Sharon Bagby, BOR Chairperson Dick Stoxen, Member Harry Alten, Member Carol Volkening, Member Last updated 8/8/23



MCHENRY COUNTY BOARD OF REVIEW

HEARING LOCATION:

667 WARE RD – SUITE 106 WOODSTOCK, IL 60098

Mailing Address:

2200 N SEMINARY AVE, ADMIN BLDG RM 106, WOODSTOCK IL 60098

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

E-MAIL: assessments@mchenrycountyil.gov

Sharon Bagby, SRA, Chairperson
Clifton Houghton, CIAO-I, Member
Michael P.W. Grebenick, Member

Alejandro (Alex) Benitez
Ex-officio Clerk

2024 Rules of the McHenry County Board of Review

The McHenry County Board of Review (Board) consists of three primary members and several alternate members, appointed by the McHenry County Board. Any member or alternate member may conduct a hearing. The Board has the authority, under the Illinois tax codes, to confirm, reduce, or increase any assessment to an amount that the Board considers to be fair and just. The Board determines the correct assessment prior to state equalization of any parcel of real property that is the subject of a complaint based on uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to the Board from a Complainant, township assessor or other interested parties. The Board of Review is to serve as an unbiased intermediary between the Township Assessors and taxpayers striving for equitable and fair property assessments in McHenry County through the assessment complaint process.

Upon receiving the new Assessment Notice, it is advisable that taxpayers discuss their assessments with their local Township Assessor's Office. Many times, a better understanding of the assessment can be achieved and the need to file a complaint can be avoided.

Before filing a complaint, it is strongly recommended taxpayers read the "2024 Rules of the McHenry County Board of Review" and the "How to File a Complaint for 2024" documents. Forms, rules and the "How to File a Complaint for 2024" can all be found at the website below.

Our website address is:

<https://www.mchenrycountyil.gov/departments/assessments/forms-and-rules>

The county website can also be used to obtain complaint forms, check new assessment status, view filing deadlines, review submitted complaints, check assessor responses, view hearing schedules, and review final decision notices:

By using this link:

http://publicrecords.co.mchenry.il.us/pa_assessments/

This link will allow you to review your complaints and the assessor's response. Select Complaint Data Search; Click drop down menu and select "_AS-Complaint Lookup", ONLY fill in PIN Number and Year, Select Search)

Amendments - These rules may be amended at any time. Changes are effective upon their posting on the above website address and prominently displayed in the County Assessments office.

Assessment Cycle in Levels - There are different levels of assessments in the Assessment Cycle. The Assessment Cycle begins with the Township Level, followed by the Supervisor of Assessments Level, the Supervisor of Assessments Equalized Level, the Board of Review Level, then ends with the Board of Review Equalized Level and the State Equalized Level.

Attendance at Hearings - If a complainant fails to appear for the hearing, the case will be decided on the evidence submitted with the complaint form along with any evidence submitted in a timely manner or presented by other parties, agents, and township assessors. A representative from the Township Assessor's office is expected to participate to explain their evidence and the property's assessment. The Assessor's recommendation of a new Assessed Value should be included if a change is appropriate or state their request for confirmation of the current assessment.

Burden of Proof – The Burden of Proof at the Board of Review falls to the complainant and not the assessor. A Preponderance of Evidence must prove the "facts" to be more probable than not. Clear and Convincing Evidence on complaints should produce a firm belief in the facts as to highly probable.

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 of Review. Requests for Certificate of Error must be filed with the Clerk of the Board of Review on or before the date determined by the office of assessments.

Condition of Property - Complaints involving the condition of the subject property should include photographs, preferably date-stamped, of the physical issues being claimed. Contractor estimates and/or receipts can also be submitted. **Complainants are strongly encouraged to request their local assessor to perform a site inspection of their property prior to a scheduled hearing.**

Contiguous Parcels - Complainants are required to disclose if they own adjacent (contiguous) parcels to the subject. Complaints must include all parcels which are adjacent and should be listed on the Parcels Addendum Form of the complaint, even if there is no request for change to the assessment on the adjacent parcel(s).

Correction Requests to Assessments - The Board of Review must alert the owner of record to changes of the assessment made at the Board of Review Level. 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 number listed on the notice. For hearings regarding corrections, the same rules apply as set forth above, except that both the taxpayer/property owner must present evidence no later than 10 working days prior to the hearings. Township Assessor's response is required at least five calendar days prior to the hearing.

Duration and Conduct of Hearings - Residential hearings in which the Complainant is present are scheduled for 15 minutes. Commercial and Industrial properties will be allowed a 30-minute time frame. **Hearings are not the proper forum to debate individual property tax bills or the property tax system.** The Board of Review has sole discretion to terminate hearings at any time, particularly due to repetitive, threatening, disruptive, vulgar, abusive, obscene conduct or language and/or behaviors.

Equalization – The application of a uniform percentage increase or decrease to the assessed values to meet the state code, 35ILC200, level of Fair Market Value of 33-1/3%. This may be done several times in the assessment cycle, however, it is most commonly implemented after the Supervisor of Assessments Level.

Equity or Comparable Assessment Complaints - When unequal treatment in assessments is the basis of a complaint, inequity must be proven by clear and convincing evidence. Comparable assessments usually are submitted as evidence for equity complaints. These types of complaints argue that the assessed value is based on values assigned to certain features, which includes the dollar per square foot of the subject's improvements. The complaint is based on the fact that the subject property's assessment is higher than those of the comparable properties. **All characteristics of the subject and best comparable properties must be entered on the complaint comparison grid form. If there are building condition issues, please include date stamped photos of the condition issues.**

Comparable properties must have full assessments. Partial assessments include new construction assessments, assessments based on recent sales of distressed properties, or properties with serious structural and condition issues. **When an assessment complaint 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 prior to the complaint date.

For more detailed information, see our "How to File a Complaint" guide posted on the McHenry County website:
<https://www.mchenrycountyil.gov/departments/assessments/forms-and-rules>

Evidence Rules - Any evidence submitted at the hearing may be accepted or disregarded at the discretion of individual Board of Review members. Any additional evidence, including appraisals, submitted by the appellant after the initial appeal is submitted, must be received not later than 20 calendar days after the original filing date for residential properties and 40 calendar days for Commercial and Industrial properties. Assessors should provide a property record card for the subject property with their response. **Additionally, any Township Assessor response not submitted at least five calendar days prior to 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 the above-mentioned website.**

All complaints, evidence, Township Assessors' responses and scheduled hearings can be viewed at:

http://publicrecords.co.mchenry.il.us/pa_assessments/

Select Complaint Data Search; Click drop down menu and select Complaint Look-up.

Fill in PIN Number & Year and Select Search.

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

Filing Deadline - All complaints must be filed 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 also posted on the McHenry County website mentioned on page 1 under 2024 Board of Review Status Report.** Late filings are not scheduled for hearings. **Filings must include appropriate McHenry County forms and completed evidence grids along with supporting documentation, EVEN WHEN the evidence is an appraisal (See "Forms" below for details).**

For Residential complaints all evidence and appraisal reports must be received no more than 20 calendar days after the filing deadline. Commercial and Industrial properties, all evidence and appraisal reports must be received no more than 40 calendar days after the filing deadline. **All additional evidence submitted after the initial filing must be submitted to both the County Assessments office and appropriate Township Assessor's office.**

Forms - Complaint forms are available on the McHenry County website mentioned on page 1. **Forms and comparable grids must be completed in their entirety.** Property information is available on the Township Assessor's website and can assist in completing the Board's grid sheet. The Township Assessor's grid sheets cannot be submitted in lieu of the Board's designated grid form. **Customized grid sheets, listing sheets in lieu of the BOR**

grid, etc. are unacceptable complaint submissions and should only be used as supporting documents. For complaints with appraisals, only the subject (owners) property column should be completed on the grid. Incomplete complaint forms will be set for a hearing but may result in no change in the assessment. Forms are considered incomplete if a requested assessment amount is not provided, or the comparable grid forms are incomplete by not providing sufficient data to determine the comparability of the sales or equity comparable, or the data is found to be inaccurate. Incomplete comparable grids may result with a “no change” decision at the hearing. Please see “How to File a Complaint for 2024” for more information.

Hearing Schedules - Hearings are not rescheduled. In person Hearing Notices are mailed out at least 7-10 days in advance of the hearing. All hearing schedules are available at least 48 hours in advance on the assessments page of the county web site at:

<https://www.mchenrycountyil.gov/county-government/calendar>
or at: http://publicrecords.co.mchenry.il.us/pa_assessments/

How to file a Complaint - Go to the website below for a complete set of directions. All forms must be completed in their entirety. For more detailed information, see our “How to File a Complaint” guide posted on the McHenry County website:

<https://www.mchenrycountyil.gov/departments/assessments/forms-and-rules>

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 units or less, the Complainant must provide to the Board at the time of filing, the lease, operating statements, audits, and all other pertinent information. If the property has five or more units or has a non-residential use, the Complainant must submit at the time of filing, income and expense statements including all leases and/or rent rolls for the 3 years prior to the complaint date. If vacancy relief is requested, an Affidavit of Vacancy must be submitted with the complaint.

Incorrect Township Assessor Data - Complaints 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. A floor plan sketch, a plat of survey, photograph, or construction documents can serve as evidence. Complainants are urged to schedule a property inspection with their Township Assessor’s office for complaints related to information on the property record card, such as the gross living area, physical characteristics and/or condition of the subject property prior to the hearing.

Market or Comparable Sales Complaints - In lieu of a professional appraisal, comparable sales of properties may be submitted as evidence of fair cash value as of January 1, 2024. The sales submitted should be within a six-month period prior to or after the assessment date of January 1, 2024. Best comparable sales are those of similar properties and occurring as close as possible to January 1, 2024. Expansion of these perimeters may be necessary if there is a lack of sales data of similar properties. Acceptance of this data is at the discretion of the Board of Review. Short sales, bank owned sales, and corporate owned sales may be used, but not in greater percentage than the sales in the market area of the property. **Characteristics of the subject and at least three comparable properties must be displayed on the complaint comparison grid.** When fair cash value is the basis of a complaint, the value of the subject property must be proven by a preponderance of evidence as of January 1, 2024.

For more detailed information, see our “How to File a Complaint for 2024” guide available on the McHenry County website mentioned on page 1:

Matter of Law - Complaints 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 on the McHenry County website mentioned on page 1 or at the County Assessments office. 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 of Review initiates proceedings to place omitted property on the assessment rolls, the Board will give at least ten (10) working days written notice to the concerned parties, advising them of the Board's proposed action(s).

Recent Construction Costs Complaint - If the improvement to the property is new construction, then a completed (final) sworn contractor's affidavit of costs, together with a settlement statement (RESPA) must be submitted.

Recent Sale Complaint – A Recent Sale Complaint refers to the SALE OF THE SUBJECT PROPERTY. The Board considers the sale of the 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 for proof of sale: a Settlement Statement, RESPA statement, the State of Illinois Real Estate Transfer Declaration form, or Multiple Listing Service (MLS) printout showing the property as closed (CLSD). If the recent sale was a "distressed sale" any appraisal used by a lender should be included. A recent listing agreement of the subject property with Multiple Listing Service history may also be used as evidence. Additional considerations include: the type of deed, market exposure, and sales between related parties.

Reductions of \$100,000 or More - If a Complainant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district. It is required that Complainants supply their requested assessment total in the appropriate space on the complaint 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.**

Results from Hearings – Final Decision Notices will be sent to participants involved in the complaint process. The decisions will be mailed out after the conclusion of all hearings, in all townships. This is generally in late February or early March. The results of the hearing will be stated on the Notice. Should the values concluded at the hearing not be satisfactory, there is the option to appeal to the Illinois Property Tax Appeal Board (PTAB) as the next step. Contact the Illinois PTAB through their website at: <http://www.ptab.illinois.gov/> You CANNOT file with the Illinois PTAB without a Final Decision Notice as it is a requirement of the filing with them. For details visit their website.

Standing - Only an owner of property, a taxpayer, agent/attorney, or a taxing body that has a tax revenue interest may file a complaint with the Board. Any non-owner (such as an agent/attorney) filing a complaint must have authorization by the owner of record.

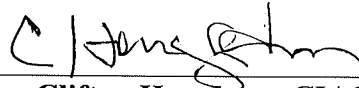
Vacancy - If a complaint for reduced assessment is based upon vacancy, the Complainant must provide an affidavit of vacancy. A request for Vacancy relief is considered a market complaint. The form is available on the McHenry County website previously mentioned on page 1.

IMPLEMENTATION and ADOPTION

These rules are adopted for the 2024 session of the McHenry County Board of Review on June 1, 2024.



Sharon Bagby, SRA, Chairperson



Clifton Houghton, CIAO-I, Member



Michael P.W. Grebenick Member

How to File a Complaint for 2024

in McHenry County

*This guide is intended to help file the necessary paperwork for a property tax assessment complaint. It is highly recommended to read this guide before filing a complaint. **This guide is to assist in the processing of a complaint. Following the guidelines is the minimum requirement for filing a complaint but does not guarantee a favorable decision.***

You have noticed the “fair market value” of your property on your tax bill, or if you’ve just received your assessor’s notice of assessment, and you think the value is too high. What do you do?

Your first option is to talk with your township assessor, who placed the value on your property as of January 1, 2024. They may be able to provide an explanation, agree with you, or propose a change.

You may also want to do some homework with respect to the market value of your home by checking with a real estate agent or on-line websites.

If you still disagree, you have the right to file a complaint with the McHenry County Board of Review within 30 days of the publishing date of your township. The filing deadline date is located on the lower left-hand side of your assessment notice, along with the county and assessor’s websites.

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

This guide may be informative to property tax complaint professionals, which includes realtors, appraisers, and attorneys. This guide is meant to supplement, not override, rules and regulations those professionals must follow.

This guide is not meant to cover every aspect of appraisal and assessment practice. Licensed appraisers and certified assessment officials must take continuing education classes to maintain their state certifications. It is assumed that each licensed professional will present their evidence with integrity following the standards of their professional practice.

The Paperwork

The process starts with a properly completed complaint form. There are three types of complaints:

- **Residential Complaint-** is used for disputing the assessment of your home, small rental property or seeking a farm assessment.
- **Commercial Complaint-** is used for a larger apartment building, office building or retail space.
- **Industrial Complaint-** is used for a manufacturing plant.

Residential property owners represent the bulk of assessment complaints heard by the Board of Review. This guide will focus on residential complaints.

THIS IS A SAMPLE ONLY- DO NOT USE FOR COMPLAINT SUBMISSION



MCHENRY COUNTY BOARD OF REVIEW
 ADMINISTRATION BUILDING – SUITE 106
 2200 N SEMINARY AVE. WOODSTOCK IL 60098-2698
 TELEPHONE: (815) 334-4290
 assessments@mchenrycountyil.gov

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

RESIDENTIAL ASSESSMENT COMPLAINT FOR 2024 ASSESSMENT YEAR

Property Index Number: _____ - _____ - _____ Property Class _____

Property Address: _____
Address City Zip

Appellant's Name _____ Attorney or Agent Name _____

Mail To _____ Firm Name _____

City _____ State _____ Zip Code _____ Complete Address _____

Telephone _____ E-Mail _____ Telephone _____ E-Mail _____

Your property index number can be found on your tax bill or assessment notice. Please include your e-mail address legibly and phone number, as it may help the county assessment office or local township assessor to contact you before your hearing to propose a settlement of your complaint. If you decide to have an agent represent you at the hearing, they must provide their contact information on the complaint form.

You're also asked if your property is contiguous or has adjoining parcels. Most often, that's a home site and a vacant parcel that creates a double lot. When filing on multiple parcels, you will need to add each additional parcel number and their corresponding values to the "Additional Parcel Addendum" Form. (See top portion of next page.)

ADDITIONAL PARCELS ADDENDUM

Docket Number: _____ (OFFICE USE ONLY)

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____ Property Class _____

	Land/Lot or Farm Homesite	Building & Structures	Farm Land	Farm Bldgs./ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

THIS IS A SAMPLE ONLY- DO NOT USE FOR COMPLAINT SUBMISSION

This is a sample for additional and multiple parcel submissions.

Do you own contiguous or multiple parcels? YES NO If YES, how many? _____. If you have any contiguous parcels, you must file a Parcels Addendum Form even if no changes are requested.

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)

THIS IS A SAMPLE ONLY- DO NOT USE FOR COMPLAINT SUBMISSION

Returning to page 1 of the complaint form, you have a choice of hearing options. You may choose to attend in person or not attend. When not attending, your submitted evidence to the board, along with the township assessor submitted evidence, will be the basis for the Board Members' decision. This can save you a trip to the county office and time away from work or home.

If you filed an appeal with the Property Tax Appeal Board in the last four years, please list the years and PTAB Docket number(s).

This complaint 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 Complaint) Matter of Law

THE "APPELLANT'S ESTIMATE OF VALUE" MUST BE COMPLETED IN ORDER TO PROCESS THE COMPLAINT.

	Land/Lot or Farm Homestead	Buildings & Structures	Farm Land	Farm Bldgs/ Structures	Total
2024 Equalized Assessed Value					
Appellant's Estimate of Assessed Value					
				Difference:	

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

THIS IS A SAMPLE ONLY- DO NOT USE FOR COMPLAINT SUBMISSION

The next portion is the basis for your complaint and what you believe the assessment should be. The first line reflects the current assessment value of your property. This is the current **Equalized Assessed Value** from your assessment notice. The second line is to be completed by you, once you've determined what you believe the correct assessment should be. Unless you have an appraisal or price opinion from a real estate professional, you will want to wait until you complete the assessment grid on the second page of the complaint form before entering values on the Appellant's Estimate of Value.

Your complaint can be based on any one of the following reasons:

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

"Comparable Sales" means homes similar to your home, who's sale's dates are near the date of January 1st of the current assessment year.

"Recent Sale" should be chosen if you bought your property in 2023 or 2024 for a price significantly less than the township assessor's fair market value. If you bought the property recently, please enclose the closing settlement statement (HUD-1 or RESPA) with your complaint and listing sheet if purchased through a realtor. The sale should be an "arms-length" transaction and not a sale between related parties.

"Recent Construction Costs" is likely to be used for a newly constructed home, a partially completed home, or when estimating the cost of a major repair or improvement.

"Recent Appraisal" can be chosen if you have a recent appraisal. Any appraisal should reflect a date close to January 1st, 2024, and **must include the entire appraisal report** with your complaint. Missing pages or portions of pages may include critical information that the Board of Review needs to know. Incomplete or poor appraisals are not considered strong evidence. If an appraisal is prepared specifically for the purpose of an assessment complaint, the appraisal should have an effective date of January 1st of the year for which the property is under complaint. It is also recommended that the appraiser read the Rules of the McHenry County Board of Review.

“Matter of Law” complaints 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.

You may want to approach your complaint 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, 2024, or look at comparable assessments to see whether you’re being assessed unfairly compared with similar properties in the neighborhood. Mixing both arguments in one complaint can weaken your case.

A tip: If you’re not basing your complaint on a recent sale, choose either the comparable sales or comparable assessment (equity) approach. Do not combine both arguments on one grid form. If you wish to have two approaches, then supply two grids, one for each argument. Each grid should contain at least three comparable properties. Each grid sheet submitted should only support one argument type.

2024 Equalized Assessment Value vs Your Estimate of Assessed Value

The 2024 equalized assessed value needs to be entered. The value is listed on your assessment notice. If you are unable to find the value, go to the following website:

<https://mchenryil.devnetwedge.com>

(Make sure you are reviewing the 2024 tax year payable in 2025 on the website)

Assessments in Illinois are based on 33.33% of fair market value. For example, if you think your property was worth \$210,000 as of Jan. 1, 2024, the **Total** on the **Appellant’s Estimate of Value would be** \$69,993. ($\$210,000 \times .3333 = \$69,993$ rounded)

For a few reasons, including the lack of vacant land sales in the county, the Board of Review, when making a decision typically keeps land value the same on complaints of improved properties. Let’s say the 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 \$55,103 under **Urban Bldg.**

Continuing from the above example ($\$69,993 - \$14,890 = \$55,103$)

(TOTAL ASSESSED VALUE – URBAN LAND VALUE = URBAN BUILDING VALUE)

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR COMPLAINT 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 complaint are true and correct.

OWNER'S SIGNATURE: _____ **DATE:** _____

By signing, the owner affirms he/she has read and agrees to follow the 2024 Board of Review Rules, which can be found at [Forms and Rules | McHenry County, IL \(mchenrycountyil.gov\)](http://mchenrycountyil.gov)

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 signatures on this form grants authority to the attorney/agent to represent the owner.

AGENT'S SIGNATURE: _____ **DATE:** _____

We encourage you to check and review your submission at: http://publicrecords.co.mchenry.il.us/pa_assessments/
Please allow 72 hours for uploading to the website. Complaints filed on the deadline filing day may take longer.

THIS IS A SAMPLE ONLY- DO NOT USE FOR COMPLAINT SUBMISSION

DO NOT FORGET TO SIGN THE FORM, ACKNOWLEDGING UNDER OATH THAT YOUR STATEMENTS AND FACTS ARE TRUE AND CORRECT AND THAT YOU HAVE READ THE "2024 Board of Review RULES". If an agent is involved, BOTH the owner and agent should sign the form.

THE ASSESSMENT COMPLAINT GRID

Sales, Appraisal, and Comparison Assessment Complaints

Many taxpayers rely on attorneys or other agents to handle their complaint and complete the report. Taxpayers can do it themselves, but it requires homework on their part and an understanding of how the Board of Review develops its' own opinion of value.

If your complaint is based on sales and/or an appraisal, you will still need to complete the subject column of the complaint grid form. Most of the information requested on the grid for your property is based on your knowledge of the home. If you are basing your complaint on comparable assessments, the information you need should be available from your township assessor's web site. Since you're not relying on properties sold, focus on properties most similar to your own property, like for like comparisons. If **most** of the properties are assessed lower than yours, a reduction may be in order.

If you're basing your complaint on comparable sales, the assessors web sites have sales data available. **Assessor information, even if available in a grid format, is not a substitute for the Board's complaint grid.** The complaint grid must be filled out in its' entirety.

All Assessment Values and information entered onto the comparison grid should be from the County S/A Equalized Level of Assessment

A properly completed sales or assessment grid may increase the chance of a successful complaint. Very often, an assessor or their deputy will agree that a reduction is in order after reviewing your completed grid. If an agreement or “stipulation” can be reached, a hearing can be avoided. Hearings stipulated after being scheduled will be signed on the scheduled day of the hearing. *Note: The Stipulation does not become final until the Board of Review members sign the final decision page at the scheduled time.*

Additionally, the County Assessments office has sales posted on its’ web site:

<https://www.mchenrycountyil.gov/departments/assessments/sales-listings>

Realtors also can be a helpful source for comparable sales information, whether they assist you with your complaint or not.

Start the grid by completely filling in the column labeled “**Subject,**” which means your property. The subject column must be completed on all types of complaints. That information should come from your knowledge of your home, the current assessment notice or the township assessor’s property record cards, which are public information and available from their office. Most townships have property information on their web sites. Otherwise, you need to call or visit your township assessor’s office to get the required information, which is public record. If you submit information from the MLS (Multiple Listing Services) listing sheets, keep in mind that some info may be inaccurate or misstated particularly with respect to gross living area (Sq.Ft).

COMPLETING THE ASSESSMENT COMPLAINT GRID

(The Paragraph number corresponds to the line on the grid on page 10)

1. The three best comparable property sales usually are enough to prove a case for a market value approach. However, if you find the need to use one more comparable sale, a fourth column is provided.

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

2. After the sale price, the grid asks for **Date of Sale**. That’s the closing date of the sale of that property. One of the most common problems appellants run into is that the assessment, and complaint, **are based on fair market value as of January 1 of the tax year. For 2024 complaints, that means, what was your property worth as of January 1, 2024.** By the time your Board of Review hears complaints, it’s late summer or early fall. We may continue hearing 2024 complaints even into early 2025. In a changing market, the question is not what the value is as of the date you are completing your complaint, but what the property was worth as of January 1, 2024. **So, comparable sales should come as close to January 1, 2024 as possible.**

- There are different markets for the different property types – single family, townhomes and condominium. Comparable properties must be the same property type as the subject.

ASSESSMENTS GRID SAMPLE



RESIDENTIAL ATTACHMENT TO MCHENRY COUNTY COMPLAINT FORM

Owner of Record: _____

PIN : _____

The Board or Review requires the SUBJECT Column to be completed on all complaints.

If you are submitting an appraisal, the comparables only need to be completed if you are submitting additional comparables outside of your appraisal.

To complete this form, please review the Board of Review rules and How To File A Complaint instructions included with this packet and available on line at:

<https://www.mchenrycountvil.gov/departments/assessments/forms-and-rules>

Note: This comparable grid sheet must be filled out entirely if there is no appraisal. This form is designed to automatically calculate certain areas. Provide at least 3 comparables.

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N.)					
Street Address					
City					
Sale Price					
Sale Price/Sq. Ft.					
Date of Sale					
Single Fam/Townhse/Condo					
Location (Sub./View (Wf...))					
Lot Size (Sq. Ft./Acres)					
Design/No. of Stories					
Exterior Construction					
Age					
Condition					
No. of Bedrooms					
No. of Bathrooms					
Living Area (Sq. Ft. Above Ground)					
Basement Sq. Ft. (Below Ground)					
Basement Style (Std./Eng./WD)					
Basement Finish (Rms/Baths)					
Central Air					
Fireplace(s)					
Garage (No. of Cars, Sq. Ft.)					
Porches/Decks/Patios					
Pool/Other Buildings					
Land Assessment					
Improvement Assessment					
Total Assessment					
Improvement Assessment per Sq. Ft. (Impr. Assmt / Living Area (Sq. Ft.))					
Indicated Value for Subject					

THIS IS A SAMPLE ONLY-DO NOT USE FOR COMPLAINT SUBMISSION

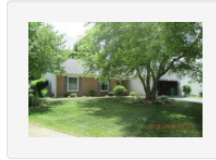
The example following represents a Township Assessor’s website property record card.

General Information



PIN	20-19-402-031
Address	307 Old Hunt Rd Fox River Grove, IL 60021
Subdivision	Foxmoor
Township	Algonquin

Images/Sketches



Property

Property Class	0040 Residential
Homesite / Acres	9,320 sqft / 0.21 acres
Model	800 B Briarmoore
Story	1.0 Story
Year Built	1986
Living Area	1,488 sq ft
Bathrooms	2 Full
Garage	440 sq ft
Air Cond	Yes
Porch	40 sq ft
Basement	Partial: 744 sq ft
Finished Basement	619 sq ft
Fireplace	Yes
Pool	None
Exterior Wall	Frame

Township Assessment History

Year	Land Value	Building Value	Total Value	Market Value	Type
2023	18,211	70,636	88,847	266,541	Normal
2022	18,072	64,559	82,631	247,893	Normal
2021	17,432	62,274	79,706	239,118	Normal

McHenry County Equalized Assessment History

Year	Land Value	Building Value	Total Value	Market Value	Type
2023	20,178	78,265	98,443	295,329	Normal
2022	19,398	69,298	88,696	266,088	Normal
2021	18,072	64,559	82,631	247,893	Normal

Property Sales History

Sale Date	Sale Amount	Deed Type	Sale Type
04-17-2017	\$206,000	Warranty Deed	Yes

Please note this does not show the 2024 values listed.

Your complaint should contain the 2024 Values.

ASSESSMENT COMPLAINT GRID (CONT'D)

(The Paragraph number corresponds to the line on the grid
Paragraphs 1-3 are on page 7)

	Subject (Owner's Property)	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)	1				
Street Address	1				
City	1				
Sale Price	2				
Sale Price/Sq. Ft.	2				
Date of Sale	2				
Single Fam/Townhse/Condo	3				
Location (Sub./Views)	4				
Lot Size (Sq. Ft./Acres)	5				
Design/No. of Stories	6				
Exterior Construction	7				
Age	8				
Condition	9				

4. **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 dynamic than yours. Please fill in the name of the subdivision (if applicable) for your home and each comparable utilized. School district boundaries are also a very important consideration, as buyers tend to include schools in their decision-making process. *If you're basing your complaint on Comparable Assessments, it's critical to stay within your subdivision as well as the same school system.* **As a general rule**, in fully developed suburban areas, comparable assessment values should come from the same neighborhood. However, for a comparable sales complaint, those distances often may 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 desirable view such as water (lake or river) view or is on a golf course, or even has an unfavorable view. That becomes important when comparing your home to sales having or lacking a similar view.

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

5. **Lot Size or Dimensions** should be expressed in square feet or acres. For residential complaints, if your property exceeds 1 acre in size, be sure to list your site area in acres.

6. **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 whenever possible. 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.
7. **Exterior Construction** can be expressed as brick, frame, brick/frame, stucco or dryvit.
8. **Age of Property** should not vary widely between the subject and comparable properties. For instance, a 26-year-old home should not be compared to a 47-year-old home.
9. **Condition** is subjective. Most homes, regardless of how proud individual homeowners are of them, are typically rated "average" by appraisers. "Good" condition implies some recent upgrades or rehabbing. "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, needs major rehab, or would be considered unlivable by most buyers.

At times, market conditions may require the Board of Review to consider short sales and bank owned foreclosure sales (also known as REO sales) in complaints. In some areas, they may be the only useable 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 distressed sales, list one distressed sale, and use two others that are "fair market" or "arm's-length" sales. Using all foreclosure comparable sales when other sales are available gives your complaint less credibility, particularly when your home is in average move-in condition.

Distressed property sales generally are not the only sales in the market and should not be the only type of sales listed. (See above) Using distressed sales would be reasonable only if your neighborhood continues to see a much higher level of foreclosures or short sales.

If you are filing a complaint on the "physical condition" of your property, **date-stamped photos of the adverse condition(s) are required and may be your best evidence.**

No. of Bedrooms	10			
No. of Bathrooms	10			
Living Area (Sq. Ft. Above Ground)	11			
Basement Sq. Ft. (Below Ground)	12			
Basement Style (Std./Eng./WO)	12			
Basement Finish (Rms/Baths)	12			
Central Air	13			
Fireplace(s)	14			
Garage (No. of Cars, Sq. Ft.)	15			
Porches/Decks/Patios	16			
Pool/Other Buildings	17			

10. **The number of Bedrooms and Bathrooms** are found on MLS (Multiple Listing Services) sheets, property record cards from the assessor's office, or on-line realty websites.
11. **Living Area** comes from the assessor's property record cards. The living area is the total area of finished above-ground square footage of your home. It is calculated by measuring the outside perimeter of the first floor of the structure and adding square footage for the second floor or additional above grade areas. **ABOVE-GROUND** square footage is the most important factor of living area.

As mentioned earlier, the County's larger townships have property record information on their web sites, making them available 24/7. If your property is in a township that doesn't have a web site with property information, you will have to contact your assessor's office to get the information about the properties.

Appraisers are often told to select each comparable that has gross living areas within 15% to 20% of the subject. The Board of Review may not be as strict as a mortgage underwriter, but if the township assessor can provide better comparable properties within those guidelines, they will be given more weight than comparable properties out of range.

12. **Basements** are considered below ground and are assessed differently. The basement's total square footage, type and number of rooms are included on the grid. Identify the basement's style as a **Standard (Std.)**, **English (Eng.)** or **Walkout (WO)** basement which are all below ground considerations. If the basement is finished, list the number of rooms and bathrooms.
13. **Central Air** can be answered yes or no.
14. **Fireplace(s)** should be answered by the total number of fireplace(s) on the property whether they be above or below grade.
15. **Garage data** can be entered by square footage, but the Board of Review is most interested in the number of stalls (2-car, 3-car, etc.). If no garage exists, please enter none or carport.
16. **Porches/Decks/Patios** are the other amenities your home and the comparable properties have to offer.
17. **Pool/Other Buildings** are additional amenities which may be better described by their use such as a barn or outbuilding, a coach house, a boat house, etc. The inclusion of square footage of these amenities would be helpful.

Land Assessment	18				
Improvement Assessment	18				
Total Assessment	18				
Improvement Assessment per Sq. Ft. (Impr. Assmt / Living Area (Sq. Ft.))	18				
Indicated Value for Subject					

18. If your complaint is based on Comparable Sales, and you’ve found three good comparable sales, you’re almost done. **Make sure you filled out the entire grid, including the assessment information at the bottom.**

Fill out the land, building and total assessment figures for all comparable properties as well as your home. For the “Improvement Assessment per Sq. Ft.” (square foot)” calculations, divide the BUILDING ASSESSMENT by the above-grade square footage. **All Assessment Values information entered onto the grid should be from the County S/A Equalized Level of Assessment.** The 2024 Equalized Assessment Values for each property can be found using the County website:

<https://mchenryil.devnetwedge.com>

Complaints based on Comparable Assessments, or “Equity”

Building assessments are found on the updated property record cards (they should be 2024 assessments). In deciding complaints based on comparable assessments, the Board of Review looks at the subject’s assessment per Sq. Ft. of the BUILDING ASSESSMENT compared to the comparable properties. **However, the entire grid must be completed to determine the extent comparable properties are similar to the subject property. Fewer differences between the subject and comparable properties makes for a stronger equity case. As the number of differences between the subject and comparable properties increase, the weaker your equity case appears. Make sure you complete the entire grid, including the assessment information at the bottom.**

Your comparable selection for complaints based on Comparable Assessments does not depend on when, or if, the comparable properties sold. They should be as similar to yours as possible in location as well as characteristics. A good example would be a complaint on a property that was located in a neighborhood that are all ranch homes. If your property is assessed unusually higher compared to other properties, you may have a strong basis for a comparable (equity) complaint.

Filing your Complaint

Now, file your complaint in the correct timeframe. Early complaints don't always have the correct information of values. Late complaints will **NOT** be accepted. There's a 30-day timeframe in which to complaint your assessment every year. If you asked to appear before the Board of Review (in-person hearing), you will be notified by mail of the day and time of your hearing. Additionally, schedules are posted to the county website.

Assessors are required by state law to provide their responses at least five working 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 County web site to make sure evidence and responses have been received by the County Assessment office.**

All evidence and assessor responses can be reviewed on the county website at:

<https://www.mchenrycountyil.gov/departments/assessments/board-of-review>

Select Complaint Data Search; Click drop down menu and select Complaint Look-up.

ONLY Fill in PIN Number and Year, Select Search.

In the search screen, please enter the PIN with or without dashes and enter the year 2024. This should be enough information to display the complaint information and the assessor response. If you cannot get the search engine to work for you, please try using a different browser for the look-up or contact the McHenry County Assessments Office at 815-334-4290.

At the Hearing and Final Decisions

If you have chosen an in-person hearing, please have all your paperwork in front of you, including the assessor's response available on the county website. At the hearing, stick to the facts of the case. Stress the points that best support your case. Feel free to respectfully rebut the assessor's response where you see fit. Remember, Board of Review rules require all evidence from both sides be presented prior to the hearing. Additional evidence provided at the hearing may not be considered. Respectful and courteous conduct is expected at all times.

If you have chosen a non-hearing, the Board of Review Members will determine the decision based on the evidence provided by all parties.

The Board of Review is concerned with fairly determining the assessed value of your property. The tax rate is calculated separately, by using the taxing districts' budgets and the assessments.

Notices of Final Decisions of the Board of Review will be sent out in Late February or Early March dependent on completion of all hearings, for all townships, in the County.

Should I Hire a Professional?

The BOR is neutral on this question. We encourage taxpayers to read this guide and the Board of Review Rules for 2024. They can then decide whether to prepare the complaint themselves or hire an outside professional. An attorney, real estate professional and/or others can be retained. The BOR also cannot make any recommendations in favor of or against individuals and firms doing work. Again, we expect taxpayers to decide for themselves which works best for them.

Here are some other resources to help you: Ten Questions to a Fair Assessment:

<https://www.mchenrycountyil.gov/home/showdocument?id=10286>

The Board of Review Rules can be found at:

<https://www.mchenrycountyil.gov/departments/assessments/forms-and-rules>

Assessor property search pages can be found at:

Alden Township: <http://alden-township.org>

Algonquin Township: <http://property.atasr.org>

Burton Township: <https://c0abq056.caspio.com/dp.asp?AppKey=3345500094266bf60dab49bd9ed4>

Chemung Township: [Chemung Township - Township Assessor \(chemungtownshipil.gov\)](https://www.chemungtownshipil.gov)

Coral Township : <https://www.coraltownship.com/assessor/prc-search/>

Dorr Township: <http://search.dorrtownship.com>

Dunham Township: [Assessor – DunhamTownship.com](https://www.dunhamtownship.com)

Grafton Township: <http://graftontownship.us>

Greenwood Township: <https://b3.caspio.com/dp.asp?AppKey=73fc1000e6b4668d0b654d6aa59d>

Hartland Township: <https://b3.caspio.com/dp.asp?AppKey=73fc1000e6b4668d0b654d6aa59d>

Hebron Township: <https://www.hebrontownship.org/assessor>

Marengo Township: <https://marengotownship.org/propertyrecordsearch>

McHenry Township: <https://www.mchenryassessor.com>

Nunda Township: <http://search.nundatownship.com/assessor/propertysearch>

Richmond Township: <http://richmondtownshipassessor.com/propertysearch/searchoption.html>

Riley Township: <https://www.rileypwp.com/?p=assessment>

Seneca Township: <https://senecatownship.com/assessor/>

Revised June 25, 2024