



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:	_____ ✓

COMMERCIAL 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 PARCEL 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 \(mchenrycountyil.gov\)](http://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 the 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:					



COMMERCIAL 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					
Proximity to Subject					
Total Land Sq Ft					
Total Building Sq. Ft.					
Age of Building					
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 (NOI)*					
Sales Price/Sq. Ft. (Sales Price/Impr Sq. Ft.)					
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



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.

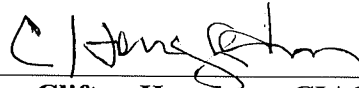
Vacancy - If a complaint for reduced assessment is based upon vacancy, the Complainant must provide an affidavit of vacancy. A request for Vacancy relief is considered a market complaint. The form is available on the McHenry County website previously mentioned on page 1.

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