

Iroquois County Board of Review Assessment Complaint

All documentation in support of appeal and complaint form to be submitted in duplicate.

Pursuant to 35 ILCS 200/16-55 an assessment complaint is hereby made against the assessment of real property for the 2026 assessment year, assessed in the ownership and address as follows. Board of Review rules are available on Iroquois County Board of Review Webpage. A separate complaint must be filed for each parcel appealed.

Property Identification:

PIN: _____

SITE ADDRESS

CITY

STATE

ZIP

Appellant (Taxpayer) Information:

Last Name: _____

First Name: _____

Address: _____

State/Zip: _____

Telephone: _____

Email: _____

Attorney for Appellant Information:

Last Name: _____

First Name: _____

Address: _____

State/Zip: _____

Telephone: _____

Email: _____

This appeal is based upon the following evidence: (check applicable box)

- ☐ Error in property description (provide evidence and complete Subject column of Section 3)
- ☐ Recent sale (complete Section 1 and Subject column of Section 3)
- ☐ New construction (complete Section 2 and Subject column of Section 3)
- ☐ Comparable sales (complete Section 3) **OR** ☐ Comparable sales (submit appraisal)
- ☐ Assessment equity (complete Section 3)
- ☐ Contention of law (submit legal brief)

The following information is required:

In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall also serve a copy of the petition on all taxing districts.

Is an assessed value reduction of greater than \$100,000 being requested? ☐ YES ☐ NO

Current Assessed Value: LAND _____ + IMPROVEMENT _____ = TOTAL _____

Appellant's Requested Value: LAND _____ + IMPROVEMENT _____ = TOTAL _____

Signature: _____ Date: _____

Signature: _____ Date: _____

Section 1 – Recent Sale Data

The following information regarding the sale of the subject property is furnished to the Board of Review to render a decision based on the evidence provided by the appellant. You should submit evidence of the arm's length transaction by including sales contract, Real Estate Settlement Procedures Act (RESPA) statement, Real Estate Transfer Declaration (RETD) or settlement statement.

Full Consideration (Sale Price): \$ _____ Date of Sale: _____

From whom purchased: _____

Is the sale a transfer between family or related corporations? ☐ YES ☐ NO

Sold by: ☐ Owner ☐ Agent ☐ Auction ☐ Other: _____

Name of Real Estate Agency: _____ Agent: _____

Was the property advertised for sale? ☐ YES ☐ NO How long a period? _____

If advertised, in what manner? ☐ Local Paper ☐ Multiple Listing Other: _____

Was the property sale in settlement of: ☐ Installment contract ☐ Contract for deed
☐ Foreclosure

Was the Seller's mortgage assumed? ☐ YES ☐ NO If yes, specify amount: \$ _____

If renovated, amount spent before occupying: \$ _____ Date occupied: _____

☐ Provide recent photograph of subject property

Section 2 – Recent Construction Data

Submit evidence of recent construction of the subject property including the price paid for the land and construction of the building improvements including all labor.

Note: If the appellant provided any labor or acted in the capacity as general contractor, evidence of the value of this service should be included with the evidence of the construction costs.

Date the building improvement was constructed, or remodeled, or an addition added on: _____

Date of Land Purchase: _____

Total Cost of Land: \$ _____ Cost of Building Improvements: \$ _____

Does this amount include all costs incurred for construction, such as contractor's fees, architectural or engineering fees, landscaping and/or building permits? ☐ YES ☐ NO

If yes, what is the estimated amount of the services and/or fees? \$ _____

Date certificate of completion or occupancy permit was issued (provide copy): _____

Date the building improvement was inhabitable and fit for occupancy or intended use: _____

Date the addition or other building improvement was completed: _____

☐ Provide a contractor's affidavit or documentation of the total costs to the Board of Review

☐ Provide recent photograph of subject property

Section 3 – Grid

An appraisal may be submitted for completion of this section. Copy this page to submit additional comparable sales and/or parcels.

Comparable sales: (Market) Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, and an Assessor property record card and/or description of each sale showing how it compares to the subject, may also be submitted. The comparable sales should be similar to the subject property in size, design, age, amenities, and location attributes. Provide at least three comparable sales.

Comparable property: (Equity) Evidence of assessments of property comparable to the subject property, including the current assessment of each comparable, an Assessor property record card and/or description of each comparable property demonstrating its comparability to the subject property, may also be submitted. The assessment comparable parcels should be similar to the subject property in design, age, amenities, and location attributes. Provide at least three comparable assessment properties.

	Subject	Comparable 1	Comparable 2	Comparable 3
Property Index Number (PIN)				
Address				
Proximity to Subject				
Total square feet of land				
Design/Number Stories/Class				
Exterior construction				
Age (year built) improvements				
Number of baths				
Square feet of living area				
Total square feet of basement				
Finished square feet basement				
Heating/air conditioning				
Number fireplaces				
Square ft of Garage or Carport				
Other improvements				
Date of Sale				
Sale Price				
Sale Price/improvement size				
Land assessment				
Improvement assessment				
Total assessment				
Improvement assessment/ Square foot of living area				

CHECKLIST BEFORE FILING:

- ☐ Did you completely fill out all applicable sections of your complaint form?
- ☐ Did you (or your attorney if a non-individual entity) sign and date your complaint form?
- ☐ Did you file the complaint by the deadline date?
- ☐ If you are mailing the complaint, are you sure the postmark will be on or before the deadline date?
- ☐ Did you provide: The Original and 1 Copy of BOTH the Complaint and ALL Evidence?
- ☐ 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 Appellants Requested Value section?