

KANKAKEE COUNTY BOARD OF REVIEW

RULES AND REGULATIONS

ASSESSMENT COMPLAINTS

1. Complaints may be filed on assessments whether or not specific notice or publication has been given if you feel that assessed value of property is erroneous.
2. All **complaints of errors in assessments** of property for the **current tax year** shall be made in writing, on the forms provided by the Board of Review.
35 ILCS 200/16-55; 86.Adm.Code 110.140.
3. Complaints shall be filed on or before 30 calendar days after the date of publication of the assessment list as required in 35 ILCS 200/12-10. 35 ILCS 200/16-55 Complaints will be considered filed as of the date of receipt by the Board or the date of the postmark, as applicable.
4. A separate complaint must be filed for each parcel of land.
5. Complaints must be signed by the owner of record of the property or an attorney who is licensed to practice law in the State of Illinois and who is acting on behalf of the complainant. Attorney shall provide letter of engagement signed by owner of record. If the owner of record is other than natural person documentations shall be provided demonstrating ownership interest.
 - A. If owner of record is a corporation: corporate resolution or corporate officer is required.
 - B. If owner of record is an estate: the executor/executrix provided by will or the courts is required.
 - C. If owner of record is a Trust: the Trust officer or trust documentation certifying beneficial interest.
 - D. If owner is a partnership: documentation demonstrating ownership interest of partner signing.

If complaint is being filed by a tenant having responsibility for tax payments, the same rules that apply to tenant as the owner of record in this section and a copy of the executed lease must be provided.

If complaint is being filed by a purchaser under contract for deed and having responsibility for tax payments, the same rules that apply to contract buyer apply to the owner of record in this section and a copy of the executed contract must be provided.

6. All complaints shall be filed in triplicate at either the office of the local Township Assessor or at the Office of the Board of Review, 189 E Court Street, Kankakee, IL 60901; the original and a copy being retained by the Board of Review and Chief County Assessor and a copy being retained by the complainant.

7. No more than 10 forms may be given to any one person at any one time. Additional forms are available at www.k3county.net/assessor.htm

8. **EVIDENCE AS REQUIRED HEREIN, IN SUPPORT OF YOUR COMPLAINT, MUST BE FILED AT THE TIME THAT YOU FILE YOUR COMPLAINT.** Any contesting party shall have the burden of going forward. Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so may result in the dismissal of the complaint.

9. All evidence and information required to fully complete the complaint form shall be furnished by the complainant, at time of filing. **Failure to fully complete the complaint form or failure to submit evidence may result in the dismissal for the complaint.**

GENERAL PROCEDURES OF THE BOARD OF REVIEW

1. Upon receipt of a properly completed complaint, filed within the property time, a copy of the complaint will be sent to the appropriate township assessor for input and evidence.
2. The Board will review all evidence submitted and will render a tentative valuation. The Board on its own motion will schedule a hearing and give notice of the time and date of hearing to all parties. Hearings are open to the public.
3. **Failure to appear at hearing after notice shall result in the tentative valuation becoming final and SHALL BE CONSIDERED NOT AN EXHAUSTION OF REMEDIES FOR PURPOSES OF APPEAL OR OBJECTION.**
4. Complainant may appear with his attorney or represent himself. Others may be in attendance and witnesses may be called.
5. Evidence, which was not submitted with the complaint, but offered at the time of hearing may result in a continuance for examination of rebuttal evidence.
6. Audio tape copies of hearing \$6.00 per hearing.

EVIDENCE

RESPECTIVE TOWNSHIP ASSESSORS WILL BE NOTIFIED OF COMPLAINTS, AND THEY MAY REQUEST A FULL, ON SITE INSPECTION OF THE SUBJECT PROPERTY. YOUR FULL COOPERATION IS ESSENTIAL AND EXPECTED. FAILURE TO ALLOW A TOWNSHIP ASSESSOR ON SITE FOR A FULL INSPECTION MAY RESULT IN DISMISSAL OF YOUR COMPLAINT.

- A. Residential - Evidence submitted along with a complaint must include the following:
1. Comparables - The Board requires a completed Comparable Sales/Assessment Equity Grid Analysis Page 2 of complaint form be submitted with your complaint; OR copy of an appraisal conducted by a State Licensed/certified appraiser, within the past twelve months. **Your complaint may be dismissed as deficient if this rule is not followed.** The comparables used should be properties similar to the property that you are complaining about (the subject property) in type, size, location, improvement, age and construction. Submit copies of the property record cards and descriptions for the subject property, and the comparables.
 2. **Additional evidence** submitted may also include but not limited to:
 - a. Photographs of your property and comparables.
 - b. Evidence of a recent sale, e.g. settlement statement, real estate declaration form, for a subject or comparable.
 - c. Arms-length sale of comparable or subject property(ies), including a copy of purchases contract and closing statement.
 - d. Documented cost of construction.
- B. Commercial & Industrial Property - This is property that is income producing. Residential property consisting of four (4) or more units shall be considered commercial. Evidence which must be submitted along with the complaint include, but is not limited to, the following:
1. Comparables - The Board requires a completed Comparable Sales/Assessment Equity Grid Analysis, Page 2 of complaint form, be submitted with complaint; OR current appraisal of the subject property conducted by an appraiser licensed/certified in the State of Illinois. **Your complaint may be dismissed as deficient if this rule is not followed.** The comparables used should be properties similar to the subject property in type, use, size, location, improvements, age and construction. Submit copies of the property record cards and descriptions for the subject property and comparables.

2. **Additional evidence** submitted may also include but not limited to:
 - a. Photographs of the subject and comparables
 - b. Evidence of recent sale, e.g. settlement, real estate declaration form.
 - c. Profit and loss statement, tax return, annual statement.
 - d. Arms-length sale of comparable or subject property(ies), including a copy of the purchase contract and closing statement.
 - e. Documented costs of construction.

APPEALS & OBJECTIONS

After a hearing before the Board of Review, if any party to the complaint disagrees with the final decision of the Board of Review, it may either:

1. File an appeal with the State of Illinois Property Tax Appeal Board within thirty (30) calendar days of the Board of Review's written decision (Appeal forms are available in the Board of Review Office. The local Board will NOT process the Appeals.); or
2. File a tax objection in local Circuit Court pursuant to 35 ILCS 200/23-5 et.

APPLICATIONS FOR PROPERTY TAX EXEMPTION

Application for property tax exemption shall be filed by the later of December 31 of the assessment year or 30 days following purchase or otherwise qualifying for exemption.

Application for the Property Tax Exemption shall be filed on the form provided by the Board of Review. An additional parsonage form will be supplied in the appropriate cases.

Exemption recommendations are reviewed and finalized by the State of Illinois Department of Revenue. No property is exempted by the Board of Review recommendation.

Documentation that must be submitted with exemption request include:

1. Photocopy of the deed & photograph of the property;
2. Size or amount of land, number of buildings and size, general description of each building, and any income from the land and the buildings.
3. Specific use of all lands and buildings, names of the specific users and the exact dates on which use began;
4. If owned by a city or village, whether it is within the incorporated limits of the city or village;

5. If owned by an organization, the year that it was formed;
6. Copies of all supporting documents, such as affidavits, articles of incorporation, financial statements, drawings showing buildings or areas in use, or other documents as requested. Failure to not fully comply with all of the State rules and regulations or specific request may be sufficient cause to deny the exemption.
7. These exemptions must be verified annually.



OMITTED PROPERTY

In accord with the laws of the State of Illinois, the Board of Review shall assess all property, which may have been omitted in the assessment for any year or years, and the same, when discovered, shall be listed and assessed.

APPLICATION OF GENERAL EXEMPTIONS

The State of Illinois has created exemptions which you as a taxpayer may be eligible for. These exemptions are included in 35 ILCS 200/article 15. The list below is not an exclusive list of exemptions you may qualify for.

To ensure your tax bill is correct by the end of the assessment year, the Board of Review asks that all applications for the exemptions listed below, be submitted by December 31 of the assessment year.

- A. Returning Veterans' Homestead Exemption (15-167)
- B. Disabled Persons' Homestead Exemption (15-168)
- C. Disabled Veterans' Standard Homestead Exemption (15-169)
- D. Senior Citizens (over 65) Homestead Exemption (15-170)
- E. Senior Citizens (over 65) Assessment Freeze Homestead Exemption (15-172)
- F. General Homestead Exemption (15-175)
- G. Homestead Improvements Exemption (15-180)

Please be advised that if you have missed the deadline for a Senior Citizen's Assessment Freeze Homestead Exemption, you can apply for a Certificate of Error to correct your tax bill.

Applications for these exemptions are available at either your Township Assessors Office or at the Board of Review Office, 189 E. Court St, Kankakee, Il 60901 and www.k3county.net/assessor.htm



THESE RULES MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW. If any court of competent jurisdiction shall adjudge any provision of these rules to be invalid, such judgment shall not affect any other provision of these rules not specifically included in said judgment.

Dated: November 12, 2008

Patricia S. Landrum Don St. Bonnaire
CHAIRMAN MEMBER

Billy W. Treese
MEMBER

**BOARD OF REVIEW, KANKAKEE COUNTY
ASSESSMENT COMPLAINT - REAL ESTATE - TO BOARD OF REVIEW**

**ALL EVIDENCE AND COMPLAINT MUST BE FILED IN DUPLICATE
A SEPARATE COMPLAINT FORM MUST BE FILED FOR EACH PARCEL**

DATE _____ PARCEL NO. _____ COMPLAINT # _____

Pursuant to 35ILCS 200/16-55, complaint is hereby made against the assessment of real property for the year 20_____.

assessed in the name of _____
OWNER(S) OF RECORD (DAYTIME PHONE)

located at _____
(Street Address, if any) (City, Village, Township)

**THE FOLLOWING MUST BE COMPLETED FOR COMPLAINT TO BE PROCESSED
(CHECK REASON(S) THAT APPLY)**

_____ The assessment is (higher)(lower) than assessments of comparable property or fair market value.
A completed Comparable Sales/Assessment Equity Grid Analysis, Page 2, or current appraisal is required.

_____ Property was exempt as of January 1st, 20_____. Verification is Real Estate Exemption Certificate issued by Dept of Revenue. Provide Department of Revenue form PTAX-301-C.

_____ Error in property description, describe and provide evidence. May include but not limited to survey, pictures, blue prints etc. _____

Items 1 and 2 must be completed

ASSESSED VALUE

1. **Assessment by Assessor:** Land _____ Impv _____ Total _____

2. **Appellant's Claim:** Land _____ Impv _____ Total _____

APPELLANT'S OR ATTORNEYS SIGNATURE - ACKNOWLEDGEMENT OF RECEIPT OF BOARD OF REVIEW RULES

PRINTED NAME

PHONE

NAME AND ADDRESS TO WHICH CORRESPONDENCE SHOULD BE MAILED _____

ORIGINAL to Board of Review - copy Township Assessor, and Appellant

BOARD RULES AVAILABLE AT COUNTY ASSESSOR'S OFFICE,
LOCAL TOWNSHIP OFFICE AND www.k3county.net/assessor.htm

Comparable Sales / Assessment Equity Grid Analysis

An Appraisal may be substituted for completion of this section.

An appraisal establishing the fair market value of the subject property under appeal as of the assessment date may also be submitted. (Note: if a hearing is held in the case, the board of review will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)

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

Evidence of assessment of property similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property may also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.)

Provide at least three comparables. All comparables should be similar to the subject in size, design, age, amenities, and location. Photographs of the comparables should be submitted.

	Subject (your house)	Comp # 1	Comp # 2	Comp # 3	Comp # 4
Property Index Number (PIN)					
Address					
Proximity to subject					
Total Land Sq. Ft.					
Design/Number of stories/Class					
Exterior Construction					
Age of property					
Number of bathrooms					
Living area (square feet)					
Basement area - Square Feet					
Finished basement area Sq. Ft.					
Air conditioning					
Fireplace					
Garage or car port (sq ft)					
Other improvements					
date of sale					
Sale Price					
Sale price per square foot (Sale price divided by-impr.size)					
Land assessment					
Improvement Assessment					
Total Assessment					
Improvement assessment per sq. ft. Impr. Assessment-div by-impr. Size					

Assesment year _____ Parcel # _____

In addition this appeal is based on (you must check one or more boxes):

- Recent sale of subject complete **Section - 1**
- Contention of law - submit legal brief
- Recent construction or addition - complete **Section 2**

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 sale evidence provided by the appellant. It is the policy of the Board that when the appellant supplies evidence of a recent sale of a residence and the Board of Review has not refuted the arm's length nature of the transaction, the appeal will be decided based on the evidence contained in the record. You must submit evidence of the actual sales price by including a sales contract, RESPA statement, Real Estate Transfer Declaration (Department of Revenue) or Settlement Statement. The Board of Review generally finds that the sale price of a recent arm's length sale of the subject property is the best evidence of value.

Read carefully and answer all questions.

Full consideration (sale price)\$ _____ Date of Sale _____

From whom purchased _____

Is the sale of this residence a transfer between family or related corporations? Yes No

Sold by: Owner Realtor Auction Other _____

Name of Realtor firm _____ Agent _____

Was this property advertised for sale? Yes No How long a period? _____

If so, in what manner? local paper multiple listing other _____

Was this property sold in settlement of an installment contract a contract for deed or a foreclosure?

Was the seller's mortgage assumed? yes no If yes, specify amount \$ _____

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

Section 2 - Recent Construction Information

Submit evidence of recent construction of the subject property including the price paid for the land and construction of the building including all labor. Note: If the appellant provided any labor or acted as general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.

Date land purchased _____ Date _____

Total cost of the land \$ _____ Building(s) \$ _____

Does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping of homesite, and/or building permits? yes no

You must supply a Contractor's Affidavit or a written summary of the total cost to the Board of Review

Date the occupancy permit was issued. (Submit 2 copies.) _____

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

Date the remodeling was completed _____

Date the addition or other building(s) was completed _____