



# Residential/Farm Assessment Complaint for 2021 Page 1 of 2

## KANE COUNTY BOARD OF REVIEW

719 Batavia Avenue, Building C  
Geneva, Illinois 60134-3000  
(630) 208-3818

[www.KaneCountyAssessments.org](http://www.KaneCountyAssessments.org)

<b>STOP BOARD USE ONLY</b>	
Postmark Date _____	Complaint No. _____
Use Code _____	Tax Code _____
Hearing Date _____	Hearing Time _____

- Instructions**
- The assessment complaint process is governed by the Board of Review's Rules and Procedures, which can be found at [www.KaneCountyAssessments.org/rules.pdf](http://www.KaneCountyAssessments.org/rules.pdf). The taxpayer is responsible for reviewing these rules prior to filing a complaint.
  - This form must be filed no more than 30 days from the date of publication required under 35 ILCS 200/12-10.
  - All evidence must either accompany this complaint form, or be submitted electronically at [www.KaneCountyAssessments.org](http://www.KaneCountyAssessments.org) no more than 14 calendar days after final filing deadline. The Board will not accept additional written documentation after the filing is made except as provided in the Rules and Procedures.
  - Publication dates, filing deadlines, and evidence deadlines are available at [www.KaneCountyAssessments.org/Deadline.html](http://www.KaneCountyAssessments.org/Deadline.html).
  - If the complaint has more than one page, do not use staples or other bindings; use paper clips or binder clips instead.**
  - Corporate taxpayers and owners (including LLCs) must be represented by an attorney licensed to practice law in Illinois.
  - Instructions for filling out this form are available at [www.KaneCountyAssessments.org/AssessmentComplaint.html](http://www.KaneCountyAssessments.org/AssessmentComplaint.html).
  - If the taxpayer requires an appearance before the Board but fails to appear, the complaint may be dismissed.
  - Questions about this form or the Board's Rules and Procedures may be directed to the Board office at (630) 208-3818.

**Section 1: Property Identification (required)**

Parcel No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Property Address: \_\_\_\_\_

Property City, State, ZIP: \_\_\_\_\_

Owner of Record: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Mailing City, State, ZIP: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Check all that apply:  Property occupied by owner  Property occupied by tenant(s)  Property is vacant \_\_\_\_\_ %

**Note: All corporate owners/taxpayers must be represented by an attorney licensed to practice law in Illinois.**  
If owner/taxpayer is represented by an attorney licensed to practice law in Illinois, please fill out the following information  
(A power of attorney signed by an owner of record or taxpayer is required; otherwise, the complaint will be returned.)

Attorney Name: \_\_\_\_\_ IL ARDC Registration No.: \_\_\_\_\_

Firm Name: \_\_\_\_\_ Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ City, State, ZIP: \_\_\_\_\_

**Section 2: Oath (required)** I swear or affirm that:

- I am the taxpayer of record or owner for the above-captioned property, or the duly authorized attorney for owner/taxpayer; and
- The statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge; and
- If I am the attorney for the owner/taxpayer, I have attached a properly executed power of attorney; and
- Check if applicable:**  I am seeking a reduction of \$100,000 or more of equalized assessed value, and I understand that local taxing districts will be notified of this complaint and given opportunity to intervene in the proceedings; if this box is not checked, I hereby waive the right to a reduction of \$100,000 or more at the Board of Review for this taxable year.

Taxpayer or attorney signature \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

E-Mail Address: \_\_\_\_\_ @ \_\_\_\_\_

Check one:  I do not require an appearance on this complaint; the Board of Review may determine the correct assessment based on the written evidence submitted by all parties without an appearance before the Board.

I will appear before the Board either by telephone or video conference; please notify me of the date and time of the hearing. I understand that failure to appear can lead to a dismissal of the complaint. I understand that I cannot submit any additional evidence (except through the Board of Review web site within 14 days of the filing deadline) after this filing.

**Section 3: Reason for Assessment Complaint (required)** *Check all that apply*

- 1. **Overvaluation** My property's Equalized Assessed Valuation (EAV) is greater than 1/3 its Fair Cash Value (must provide at least three sale comparables in Section 4 and/or attach complete appraisal report; see Rule D of *Rules and Procedures*).
- 2. **Equity** My property's Equalized Assessed Valuation (EAV) is greater than the 2020 EAVs of other comparable properties in the neighborhood (must provide at least three EAV comparables in Section 4; see Rule E of *Rules and Procedures*).
- 3. **Discrepancy in Physical Data** My property's Equalized Assessed Valuation (EAV) was based on a property record card description that contains a discrepancy from the actual physical data for my property (must attach explanation of discrepancy and must state the valuation sought; see Rule F of *Rules and Procedures*).
- 4. **Preferential Assessment** My property's Equalized Assessed Valuation (EAV) qualifies for assessment under one of the preferential assessment categories under Article 10 of the Illinois Property Tax Code (must attach brief describing qualifications for special assessment and valuation sought; see Rule G of *Rules and Procedures*).

**Section 4: Sale Comparables/EAV Comparables**

INSTRUCTIONS:

1. Sale comparables from 2018, 2019, and/or 2020 are required for all assessment complaints based on **Overvaluation**.
2. EAV comparables from 2021 are required for all assessment complaints based on **Equity**.
3. Instructions for filling out this form are available at [www.KaneCountyAssessments.org/AssessmentComplaint.html](http://www.KaneCountyAssessments.org/AssessmentComplaint.html).
4. Please use at least three comparables; if you wish to submit more, please use additional pages.
5. The best comparables will have features most similar to the subject's features.

	Subject	Comparable 1	Comparable 2	Comparable 3
Parcel Number	_____	_____	_____	_____
Address	_____	_____	_____	_____
Land Sq. Ft.	_____	_____	_____	_____
House Style	_____	_____	_____	_____
Exterior Construction	_____	_____	_____	_____
Age	_____	_____	_____	_____
# Baths	_____	_____	_____	_____
Living Area Sq. Ft.	_____	_____	_____	_____
Basement SF/Finish SF	_____	_____	_____	_____
# Bedrooms	_____	_____	_____	_____
# Fireplaces	_____	_____	_____	_____
Garage/Parking Spaces	_____	_____	_____	_____
Other Improvements	_____	_____	_____	_____
<i>Sale Comparables from 2018, 2019, and/or 2020 (if complaint based on Overvaluation)</i>				
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
<i>Equalized Assessed Valuation Comparables from 2021 Values (if complaint based on Equity)</i>				
Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Farm Land	_____	_____	_____	_____
Farm Buildings	_____	_____	_____	_____
Total EAV	_____	_____	_____	_____

*Comments on Comparables (use additional sheets if necessary).*

**Section 5: Taxpayer Opinion of Correct Assessment (required)**

- All evidence attached and opinion provided at right
- Opinion unknown; complainant will submit evidence and requested valuation amount no later than 14 days after the final filing deadline for this property at [www.KaneCountyAssessments.org](http://www.KaneCountyAssessments.org).

Land	_____
Buildings	_____
Farm Land	_____
Farm Buildings	_____
Total Assessment	_____
Level of Assessment	÷ 33.33%
Fair Cash Value	_____