

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

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

COMMERCIAL ASSESSMENT APPEAL FOR 2018 ASSESSMENT YEAR

Property Index Number: _____ - _____ - _____ - _____

Property Address: _____
 Address City Zip

Appellant's Name _____

Attorney or Agent Name _____

Mail To _____

Firm Name _____

City 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 are requesting a reduction on any contiguous parcel you must file a separate appeal.

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 appeal 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 appeal) Matter of Law

THE "APPELLANT'S ESTIMATE OF VALUE" MUST BE COMPLETED IN ORDER TO PROCESS THE APPEAL!

	Farm Land	Farm Bldg	Urban Land	Urban Bldg	Total
2018 Equalized Assessed Value					
Appellant's Estimate of Assessed Value					

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

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR APPEAL WILL BE POSTED ON THE ASSESMENTS 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 appeal are true and correct.
OWNER'S SIGNATURE: _____ **DATE:** _____

By signing, the owner affirms he/she has read and agrees to follow the 2018 Board of Review Rules, which can be found at <https://www.mchenrycountyil.gov/appeals>

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 signature's on this form grants authority to the attorney/agent to represent the owner.

ATTORNEY/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.

COMMERCIAL ATTACHMENT TO MCHENRY COUNTY APPEAL FORM

Owner of Record: _____

PIN : _____ - _____ - _____

If you are submitting an appraisal, this grid sheet doesn't need to be completed unless you are submitting comparables in addition to your appraisal.

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

<https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/forms-and-rules>

Note: This comparable grid sheet must be filled out entirely. 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					
Proximity to Subject					
Total Land Sq. Ft.					
Total Building Sq. Ft.					
Age of Building(s)					
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.))					

* Income and Expense detail from subject property should be included separately

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



MCHENRY COUNTY BOARD OF REVIEW

HEARING LOCATION:

667 WARE RD – SUITE 106 WOODSTOCK, IL 60098

Mailing Address:

2200 N SEMINARY AVE, WOODSTOCK IL 60098

PHONE 815-334-4290

FAX 815-334-4939

E-MAIL: assessments@mchenrycountyil.gov

Mark Ruda, CIAO-I, Chairperson
Clifton Houghton, CIAO-I, Member
Sharon Bagby, SRA, Member

Robert Ross - ASA
Ex-officio Clerk

2018 Rules of the McHenry County Board of Review

The McHenry County Board of Review (Board) consists of three members and six alternate members, appointed by the McHenry County Board. Any member or alternate member may conduct a hearing. The Board has the authority to confirm, reduce or increase any assessment as appears just under the law. The Board determines the correct assessment prior to state equalization of any parcel of real property that is the subject of an appeal based on uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, township assessor or other interested parties.

Our website address is <https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments> which can be used to obtain forms and view filing deadlines.

Before filing an appeal, it is strongly recommended taxpayers read the “2018 Rules of the McHenry County Board of Review” and the “How to file an appeal” document.

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

Attendance at hearings. If an appellant fails to appear for the hearing, the case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal, typically, the township assessor. A representative from the township assessor’s office is expected to be present to explain evidence and the property’s assessment.

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. Requests for Certificate of Error must be filed with the Clerk of the Board of Review on or before October 1, 2018.

Condition of property. Appeals 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. Appellants are strongly encouraged to request their local assessor to perform a site inspection of their property prior to a scheduled hearing.

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Conduct at hearings. Residential hearings where the appellant has chosen to be present are scheduled for 15 minutes; for commercial properties, the allotted time is 30 minutes. 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 because of threatening, disruptive, vulgar, abusive, obscene conduct or language.

Contiguous parcels. Appellants are required to disclose if they own adjacent properties to the subject. If you're requesting reduction(s) on contiguous parcel(s), separate appeals on those parcels are required.

Correction requests. The final filing date for 2018 correction requests is November 12, 2018. 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 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 calendar days prior to the hearings**, with a township assessor's response required **at least five calendar days prior to the hearing**.

Equalization. Application of a uniform percent increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on the average, to a uniform level of market value.

Equity, or comparable assessments, appeals. For more detailed information, see our "How to file an appeal" guide posted on the McHenry County website mentioned on page 1. When unequal treatment in assessments is the basis of an appeal, inequity must be proven by clear and convincing evidence. Comparable assessments usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of subject improvements is higher than the comparable. Characteristics of the subject and best comparables must be displayed on the appropriate comparison grid located on the McHenry County website. Comparables must be full assessments. Partial assessments include new construction assessments, or assessments based on recent sales of distressed properties. When an assessment appeal 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 previous to the lien date.

Evidence rules. All appeals and Township assessors' responses can be viewed at http://publicrecords.co.mchenry.il.us/pa_assessments/. Any evidence submitted at the hearing may be disregarded at the discretion of individual board of review members. 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 mention website.**

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

Filing Deadline. All appeals 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 are also posted on the McHenry County website mentioned on page 1. Late filings are not scheduled for hearings. For appeals based on appraisals, appraisal reports must be received no more than 20 days after the filing deadline for residential properties, 40 days for commercial/industrial properties. Any additional evidence after the initial filing must also be submitted to the appropriate township assessor's office.

Forms. Appeal forms are available on the McHenry County website mention on page 1. Forms and comparable grids must be completed in their entirety. Customized grid sheets, listing sheets in lieu of grids, etc. are unacceptable.

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Incomplete appeal forms will be set for hearing but may result in no change in assessment. Forms are incomplete if a requested assessment amount is not provided, or comparable forms are incomplete, or found to be inaccurate. **Please see “How to file an appeal”** for more information.

Hearing schedules. 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/advance-components/calendar-month-view>. Hearings are not rescheduled.

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 or fewer units, the appellant must provide to the Board at the time of filing the operating statements, audits and all other pertinent information. If the property has five or more units or has a non-residential use, the appellant must submit, at the time of filing, income and expense statements for the past three years.

Incorrect Township assessor Data. Appeals 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, such as a plat of survey, photograph or construction documents. Appellants are urged to schedule a property inspection with their township assessor’s office for appeals related to information on the property record card, such as the gross living area, physical characteristics and/or condition of the subject property.

Market, or comparable sales, appeals. For more detailed information, see our “How to file an appeal” guide. In lieu of a professional appraisal, recent allowable sales of comparable properties may be submitted as evidence for a fair cash value as of January 1, 2018. Best comparable sales are those occurring as close as possible to January 1, 2018. Short sales, bank owned sales, and corporate owned sales may be used, but not in greater percentage than the mix of sales in the market area of the property. Characteristics of the subject and at least three, but no more than four, comparables must be displayed on the appropriate comparison grid. When fair cash value is the basis of an appeal, the value of the subject property must be proven by a preponderance of evidence as of January 1, 2018.

Matter of law. Appeals 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. 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 initiates proceedings designed to place omitted property on the tax rolls, the Board gives at least ten (10) working days written notice to the concerned parties, advising them of the Board’s proposed action.

Recent Construction Costs Appeal. A complete (final) sworn contractor’s affidavit of costs, if the improvement is new construction, together with a settlement statement (RESPA).

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Recent Sale Appeal. The Board considers the sale of a 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: the Settlement Statement, or RESPA, or the State of Illinois Real Estate Transfer Declaration form. If the recent sale was a “distressed sale” any appraisal used by a lender should be included. Recent (current) listing agreement with Multiple Listing Service history could be used as evidence.

Reductions of \$100,000 or more. If an appellant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district. It is required that appellants supply their requested assessment total in the appropriate space on the appeal 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.

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

Vacancy. If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of vacancy. The form is available on the McHenry County website mentioned on page 1.

These rules are adopted for the 2018 session of the McHenry County Board of Review on May 31, 2018.

Mark Ruda, CIAO-I, Chairperson

Clifton Houghton, CIAO-I, Member

Sharon Bagby, SRA, Member

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