

**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:	_____ ✓

RESIDENTIAL ASSESSMENT APPEAL FOR 2020 ASSESSMENT YEAR

Property Index Number: _____ (enter 10 digit number – *without dashes*)

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 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
2020 Equalized Assessed Value					
Appellant's Estimate of Assessed Value					
Difference:					

Are you requesting a **TOTAL** 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 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 appeal are true and correct.

OWNER'S SIGNATURE: _____ **DATE:** _____

By signing, the owner affirms he/she has read and agrees to follow the 2020 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.

PARCEL ADDENDUM FORM

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

RESIDENTIAL 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. Provide at least 3 comparables.

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)					
Street Address					
City					
Sale Price					
Sale Price/Sq. Ft.					
Date of Sale					
Single Fam/Townhse/Condo					
Location (Sub./View (Wf ...))					
Lot Size (Sq. Ft./Acres)					
Design/No. of Stories					
Exterior Construction					
Age					
Condition					
No. of Bedrooms					
No. of Bathrooms					
Living Area (Sq. Ft. Above Ground)					
Basement Sq. Ft. (Below Ground)					
Basement Style (Std./Eng./WO)					
Basement Finish (Rms/Baths)					
Central Air					
Fireplace(s)					
Garage (No. of Cars, Sq. Ft.)					
Porches/Decks/Patios					
Pool/Other Buildings					
Land Assessment					
Improvement Assessment					
Total Assessment					
Improvement Assessment per Sq. Ft. (Impr. Assmt / Living Area (Sq. Ft.))					
Indicated Value for Subject					

CHECK LIST

Please verify all of the following
before filing your appeal:

- You've read this year's Board of Review rules.
- You've read "How to File an Appeal" and referred to it for answers to any questions on filling out the appeal form and required grids.
- You've filled out the appeal form and required grids completely.
- You've submitted ALL of your evidence and information you want the Board of Review Members to take into consideration.
- If you want the Board of Review to review your appeal based on evidence submitted and do not want to appear before the board, did you mark the appropriate box on the front page of the appeal.
- If your appeal is based on a recent sale, you've included evidence of that sale.
- If your appeal is based on an appraisal, you've included the appraisal in its entirety.
- If your appeal is based on condition of the property, you've included evidence. Photographic evidence is strongly encouraged.
- If your appeal is based on new construction costs, you've included a contractor's sworn affidavit with detailed listing of all costs.
- Did you file the appeal before the deadline filing date for your township? The deadline date is located in the lower left side of your assessment notice.
- You've signed and dated your appeal form.
- Your agent/attorney has signed the appeal form if they assisted you in its preparation and /or will be representing you.
- If you are being represented, did both the agent/attorney and you, the owner/taxpayer, sign the first page of the appeal? If not, a letter of authorization must also be included from the agent/attorney, signed by the owner / taxpayer.

MCHENRY COUNTY SUPERVISOR OF ASSESSMENTS & BOARD OF REVIEW

MONDAY THRU FRIDAY 8:00 am to 4:30 pm

PHONE: 815-334-4290 FAX: 815-334-4939

Website: www.mchenrycountyil.gov Email: assessments@mchenrycountyil.gov

Chief County Assessment Officer Robert H. Ross	BOR Chairperson Mark Ruda	BOR Members Clifton Houghton, Sharon Bagby
TOWNSHIP ASSESSORS		
CHEMUNG Area (1)	HARTLAND Area (7)	NUNDA Areas (14 & 15)
John Killeen P O BOX 22 Harvard, IL 60033-0022 LOCATION: 807 8TH ST (815) 943-8456 Hours by Appointment chemungassessor@gmail.com	Mike Crouse 15813 Nelson Rd Woodstock, IL 60098 (815) 338-5526 FAX (815) 338-9855 Hours by Appointment hartlandassessor@yahoo.com www.toi.org/hartlandtownship	Mark Dzemske 3510 Bay Rd Crystal Lake, IL 60012 (815) 459-6140 FAX (815) 459-5399 Mon thru Fri 7am-3:30 pm assessor@nundatownship.com www.nundatownship.com
ALDEN Area (2)	GREENWOOD Area (8)	RILEY Area (16)
Mike Crouse 8515 Alden Rd Harvard, IL 60033 OFFICE (815) 648-2720 Hours by Appointment assessor.aldentwp@gmail.com www.alden-township.org	Karen D. Roth 5211 Miller Rd Wonder Lake, IL 60097 (815) 648-4536 Hours by Appointment greenwoodassessor@gmail.com	Tammy Benitez 8910 S RT 23 Marengo, IL 60152 (815) 568-8326 FAX (815) 568-7001 Hours by Appointment rileyassessor@rileytp.com www.rileytp.com
HEBRON Area (3)	MCHENRY Areas (9 & 10)	CORAL Area (17)
Tracie VonBergen 10206 Seaman Road Hebron, IL 60034 (815) 482-7964 Hours by Appointment hebronassessor@gmail.com	Mary Mahady 3703 N Richmond Rd Johnsburg, IL 60051 (815) 385-0175 FAX (815) 322-5150 Mon thru Fri 8:30am to 4:30pm assessor@mchenrytownship.com www.mchenrytownship.com	Shawn Green MAIL TO: P.O. Box 117 LOCATION: 6550 Olson Rd Union, IL 60180-0117 (815) 219-2430 Hours by Appointment coraltownshipassessor@gmail.com
RICHMOND Area (4)	MARENGO Area (11)	GRAFTON Area (18)
Patricia O'Neill BY MAIL: 9903 Hillshire Dr BY APPT: 7812 S Rt 31 Richmond, IL 60071 (815) 678-2014 FAX (815) 862-1101 Hours by Appointment richmondasr@aol.com	James Burke 4010 N State Route 23 Marengo, IL 60152 (815) 568-7120 Hours by Appointment assessor@marengotownship.org	Alan Zielinski 10109 Vine St Unit C Huntley, IL 60142 (847) 669-3383 Mon thru Fri 7:30am - 3:30pm assessor@graftontownship.us www.graftontownship.us
BURTON Area (5)	SENECA Area (12)	ALGONQUIN Areas (19 & 20)
Jessica Huber P O Box 353 Spring Grove, IL 60081 (815) 355-5021 Hours by Appointment burtontownship@yahoo.com www.burtontwp.com	Tammy Benitez 16506 Garden Valley Rd Woodstock, IL 60098 (815) 923-5922 Hours by Appointment assessor@senecatowship.com www.senecatowship.com	Richard S Alexander 3702 U S HWY 14 Crystal Lake, IL 60014-8204 (847) 639-2700 FAX (847)-639-8638 Mon thru Fri 8am-4pm assessor@atasr.org www.algonquintownship.com
DUNHAM Area (6)	DORR Area (13)	FARMLAND ASMT REV.COMM
Geri Alten 107 Airport Rd Harvard, IL 60033 (815) 943-4444 FAX (815) 943-4600 Hours by Appointment dunham.assessor@gmail.com www.toi.org/dunhamtownship	Veronica A Myers 1039 Lake Avenue Woodstock, IL 60098 (815) 338-0128 FAX (815) 338-9647 Mon thru Fri 9:00am-4pm assessor@dorttownship.com www.dorttownship.com	(815) 334-4290 Robert H. Ross, CCAO Mark Ruda, BOR Chairperson Dick Stoxen, Member Harry Alten, Member Carol Volkening, Member Last updated 1/3/2019



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

Robert Ross – ASA
Ex-officio Clerk

2020 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 an appeal based on uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to the Board from an appellant, 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 appeal process.

Before filing an appeal, it is strongly recommended taxpayers read the “2020 Rules of the McHenry County Board of Review” and the “How to File an Appeal for 2020” documents. Forms, rules and the “How to File an Appeal for 2020” can all be found at the website below.

Our website address is:

<https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/board-of-review>

The county website can also be used to obtain appeal forms, check new assessment status, view filing deadlines, review submitted appeals, check assessor responses, view hearing schedules and review final decision notices.

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 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, agents, and township assessors. A representative from the Township Assessor’s office is expected to be present to explain evidence and the property’s assessment.

Burden of Proof – The Burden of Proof at the Board of Review falls to the appellant and not the assessor. A Preponderance of Evidence, must prove the “facts” to be more probable than not. Clear and Convincing Evidence on appeals 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 - 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.**

Contiguous Parcels - Appellants are required to disclose if they own adjacent (contiguous) parcels to the subject. Appeals must include all parcels which are adjacent and should be listed on the Parcels Addendum Form of the appeal, 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 calendar 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 appellant has chosen to be 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 Appeals - For more detailed information, see our “How to File an Appeal” guide posted on the McHenry County website:

<https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/board-of-review>

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 the subject’s improvements is higher than the comparable property. **Characteristics of the subject and best comparable properties must be entered on the appeal comparison grid form.** 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 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 appeal date.**

Evidence Rules - All appeals, evidence, Township Assessors' responses and scheduled hearings 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-mentioned 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 is also posted on the McHenry County website mentioned on page 1 under 2020 Board of Review Statue Report.** 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 be submitted to both the County Assessments office and appropriate Township Assessor's office, 10 Days prior to the scheduled hearing.

Forms - Appeal forms are available on the McHenry County website mentioned 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.** Incomplete appeal forms will be set for a hearing but may result in no change in assessment. Forms are incomplete if a requested assessment amount is not provided, or the comparable 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. **Please see "How to File an Appeal for 2020" 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> or at: http://publicrecords.co.mchenry.il.us/pa_assessments/ . Hearings are not rescheduled.

How to file an Appeal - 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 an Appeal" guide posted on the McHenry County website: <https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/board-of-review>

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 appellant 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 appellant must submit, at the time of filing, income and expense statements including all leases and/or rent rolls for the three years prior to the appeal date.

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 floor plan sketch, 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 for 2020" guide available on the McHenry County website mentioned on page 1:

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, 2020. Best comparable sales are those occurring as close as possible to January 1, 2020. 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, but no more than four, comparable properties must be displayed on the appeal 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, 2020.

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 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 Appeal - 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 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 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. Recent listing agreement of the subject property with Multiple Listing Service history may also 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.**

Results from Hearings – Final Decisions Notices will be sent to participants involved in the appeal process. The decisions will be sent out after the conclusion of all hearings, in all townships, generally sometime 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 tax payer, 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.

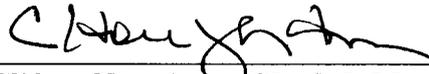
Vacancy - If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of vacancy. The form is available on the McHenry County website mentioned on page 1.

IMPLEMENTATION and ADOPTION

These rules are adopted for the 2020 session of the McHenry County Board of Review on May 29, 2020.



Sharon Bagby, SRA, Chairperson



Clifton Houghton, CIAO-I, Member



Michael P.W. Grebenick Member

How to File an Appeal for 2020

*This guide is intended to help file the necessary paperwork for a property tax assessment appeal. It is highly recommended to read this guide before filing an appeal. **This guide is to assist in the processing of an appeal. Following the guidelines does not guarantee a favorable decision.***

You've seen the "fair market value" of your property on your tax bill, or if you've just received your assessor's notice of assessment, and you think the value is too high. What do you do?

Your first option is to talk with your township assessor, who placed the value on your property as of January 1, 2020. They may be able to provide an explanation, agree with you, or propose a change.

If you still disagree, you have the right to file an appeal with the McHenry County Board of Review within 30 days of the publishing date of your township. The filing deadline date is also located on your assessment notice in the lower left-hand side.

This guide is meant to help property owners through the form and appeal process. Ultimately, a Board of Review decision is an opinion of value based on the best evidence available. We hope this guide helps taxpayers collect, assemble and present their evidence in a clear, concise manner.

This guide may be informative to property tax appeal professionals, which includes Realtors and appraisers in addition to attorneys. This guide is meant to supplement, not override, rules and regulations those professionals must follow.

It is not meant to cover every aspect of appraisal and assessment practice. Licensed appraisers and certified assessment officials must take continuing education classes to maintain their state certifications. It is assumed that each licensed professional will present their evidence with integrity following the standards of their professional practice.

The Paperwork

The process starts with a properly completed appeal form. There are three types of appeals:

- **Residential** appeal if you're disputing the assessment of your home, small rental property or seeking a farm assessment.
- **Commercial** appeal if it's a larger apartment building, office building or retail space.
- **Industrial** appeal if it is a manufacturing plant.

Because residential property owners represent the bulk of assessment appeals heard by the Board of Review, this guide will focus on residential appeals.

THIS IS A SAMPLE ONLY- DO NOT USE FOR APPEAL SUBMISSION

**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:	✓

RESIDENTIAL ASSESSMENT APPEAL FOR 2020 ASSESSMENT YEAR

Property Index Number: _____ (enter 10 digit number – *without* dashes)

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.**

Your property index number can be found on your tax bill or assessment notice. Please include your e-mail address legibly, as it may help the county assessment office or local township assessor to contact you before your hearing to propose a settlement of your appeal. If you decide to have an agent represent you at the hearing, they must provide their contact information on the appeal form.

You're also asked if your property is contiguous or have adjoining parcels. Most often, that's a home site and a vacant parcel that creates a double lot. When filing on multiple parcels, you will need to add each additional parcel number and their corresponding values to the "Parcel Addendum Form".

PARCEL ADDENDUM FORM

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

Property Index Number: _____

Docket Number: _____ **(OFFICE USE ONLY)**

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2020 Equalized Assessed Value					
Appellant's Estimate of Value					
DIFFERENCE:					

THIS IS A SAMPLE ONLY- DO NOT USE FOR APPEAL SUBMISSION

You have a choice of hearing options. You may choose to attend or not attend. When not attending, your submitted evidence to the board, along with the township assessor submitted evidence, will be the basis for the Board Member's decision. This can save you a trip to the county office and time away from work or home.

If you filed an appeal with the Property Tax Appeal Board in the last four years, please note the form accordingly.

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 IS A SAMPLE ONLY- DO NOT USE FOR APPEAL SUBMISSION

The next portion is the basis for your appeal and what you believe the assessment should be. The first line reflects your current assessment value of your property. This is the current Equalized Assessed Value from your assessment notice. The second line is to be completed by you, once you've determined what you believe the correct assessment should be. Unless you have an appraisal or price opinion from a real estate professional, you will want to wait until you complete the assessment grid on the second page of the appeal form before entering values on the Appellant's Estimate of Value.

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
2020 Equalized Assessed Value					
Appellant's Estimate of Assessed Value					
				Difference:	

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

THIS IS A SAMPLE ONLY- DO NOT USE FOR APPEAL SUBMISSION

"Comparable Assessments" means you believe your property is assessed higher than it should be relative to assessments of similar properties.

"Comparable Sales" means similar homes have recently sold for less than what the assessor says your property is worth.

"Recent Sale" should be chosen if you bought your property in 2019 or 2020 for a price significantly less than the township assessor's fair market value.

If you bought the property recently, please enclose the closing settlement (HUD-1 or RESPA) statement with your appeal.

"Recent Appraisal" can be chosen if you have a recent appraisal. The Appraisal should reflect a date close to January 1st 2020, and must include the entire appraisal report with your appeal. Missing pages or portions of pages may include critical information the Board of Review needs to know. As a result, incomplete or poor appraisals are not considered strong evidence.

A tip: If you're not basing your appeal on a recent sale, choose either the sales or assessment approach, but do not combine both arguments on one grid form. If you wish to have two approaches, then supply two grids, one for each argument, with at least three comparable properties on each grid.

You may want to approach your appeal on both fronts: look at recent comparable sales to determine whether your property is appropriately assessed according to its market value as of January 1, 2020, or look at comparable assessments to see whether you're being assessed unfairly compared with similar properties in the neighborhood. Mixing both arguments in one appeal can weaken your case.

2020 Equalized Assessment Value vs Your Estimate of Assessed Value

The 2020 equalized value needs to be entered. The value is listed on your assessment notice. If you are unable to find the value, go to the following website:

<http://mchenryil.devnetwedge.com>

(Make sure you are reviewing the 2020 tax year payable in 2021 on the website)

Assessments in Illinois are based on 33.33% of fair market value. For example, if you think your property was worth \$210,000 as of Jan. 1, 2020, the **Total** on the **Appellant's Estimate of Value** would be \$69,993.

$(\$210,000 \times .3333 = \$69,993 \text{ rounded})$

For a few reasons, including the lack of vacant land sales in the county, the Board of Review, when making a decision typically keeps land value the same on appeals of improved properties. Let's say the assessor places an assessed value of \$14,890 on the land. Place that number in the **Urban Land** space; subtract that from the total, and place the balance of \$50,103 under **Urban Bldg.**

Continuing from the above example $(\$69,993 - \$14,890 = \$55,103)$

(TOTAL VALUE – URBAN LAND VALUE = URBAN BUILDING VALUE)

DO NOT FORGET TO SIGN THE FORM, ACKNOWLEDGING UNDER OATH THAT YOUR STATEMENTS AND FACTS ARE TRUE AND CORRECT AND THAT YOU HAVE READ THE 2020 Board of Review RULES. If an agent is involved, BOTH the owner and agent should sign the form.

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR APPEAL 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 appeal are true and correct.

OWNER'S SIGNATURE: _____

DATE: _____

By signing, the owner affirms he/she has read and agrees to follow the 2020 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 signatures 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.

THIS IS A SAMPLE ONLY- DO NOT USE FOR APPEAL SUBMISSION

Now, file your appeal in time. There's a 30-day time-frame in which to appeal your assessment every year. If you asked to appear before the Board of Review (in-person hearing), you will be notified by mail of the day and time of your hearing. Additionally, schedules are posted to the county website.

Assessors are required by state law to provide responses at least five calendar days in advance of your scheduled hearing. That gives all parties time to review evidence from both sides. **Note that it is the responsibility of all parties involved to check the web site to make sure evidence and responses have been received by the county assessment office.**

All evidence and assessor responses can be reviewed on the county website at: http://publicrecords.co.mchenry.il.us/pa_assessments

In the search screen, please enter the PIN with or without dashes and enter the year 2020. This should be enough information to display the appeal information and the assessor response. If you cannot get the search engine to work for you, please try using a different browser for the look-up or contact the McHenry County Assessments Office at 815-334-4290.

THE ASSESSMENT APPEAL GRID

Appraisal and Sales Comparison Appeals

Many taxpayers rely on attorneys or other agents to handle their appeal and complete the report. Taxpayers can do it themselves, but it requires homework on their part and an understanding of how the Board of Review develops its own opinion of value.

A properly completed sales or assessment grid usually increases the chances of a successful appeal. Very often, an assessor or their deputy will agree that a reduction is in order after reviewing your completed grid. If an agreement, or "stipulation," can be reached, a hearing can be avoided. Hearings stipulated after being scheduled will be signed on the day of the hearing.

If you're basing your appeal on comparable assessments, all of the information you need should be available from your assessor's web site or files at their office. Because you're not relying on whether the comparable properties have sold recently, you should focus on properties most similar to yours. If **most** of those properties are assessed lower than yours, a reduction may be in order. If you're basing your appeal on comparable sales, some assessor's web sites have sales data available.

Additionally, the County Assessments office has sales posted on its web site:

<https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/sales-listings>

RESIDENTIAL 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. Provide at least 3 comparables.

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)					
Street Address					
City					
Sale Price					
Sale Price/Sq. Ft.					
Date of Sale					
Single Fam/Townhse/Condo					
Location (Sub./View(Wf...))					
Lot Size (Sq. Ft./Acres)					
Design/No. of Stories					
Exterior Construction					
Age					
Condition					
No. of Bedrooms					
No. of Bathrooms					
Living Area (Sq. Ft. Above Ground)					
Basement Sq. Ft. (Below Ground)					
Basement Style (Std./Eng./WO)					
Basement Finish (Rm/Baths)					
Central Air					
Fireplace(s)					
Garage (No. of Cars, Sq. Ft.)					
Porches/Decks/Patios					
Pool/Other Buildings					
Land Assessment					
Improvement Assessment					
Total Assessment					
Improvement Assessment per Sq. Ft. (Impr. Assent / Living Area (Sq. Ft.))					
Indicated Value for Subject					

**ASSESSMENTS GRID SAMPLE
DO NOT USE FOR APPEAL SUBMISSION**

Realtors also can be a helpful source for comparable sales information, whether they assist you with your appeal or not.

Start the grid by completely filling in the column labeled “Subject,” which means your property. That information should come from your knowledge of your home, the current assessment notice or the township assessor’s property record cards, which are public information and available from their office. Most townships have property information on their web sites. Otherwise, you need to call or visit your township assessor’s office to get the required information, which is public record. If you submit information from the MLS (Multiple Listing Services) listing sheets, be aware they are often inaccurate or misstated.

The example following represents a Township Assessor’s website property record card.

5/2/2019

Algonquin Township > Property Search

Login (<http://property.atasr.org/Login?returnurl=%2fProperty-Search%2fct%2fPropertyDetails%2fmid%2f388%3fPIN%3d20-19-402-031-1>)

< Back

General Information

PIN	20-19-402-031
Address	307 Old Hunt Rd Fox River Grove, IL 60021
Subdivision	Foxmoor
Township	Algonquin

Images/Sketches



Sketch Coming Soon

property.atasr.org/Property-Search/ct/PropertyDetails/mid/388?PIN=20-19-402-031-1

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Property

Property Class	0040 Residential
Homesite / Acres	7,644 sqft / 0.18 acres
Model	#800-a
Story	1.0 Story
Year Built	1986
Living Area	1,488 sq ft
Bathrooms	2 Full
Garage	440 sq ft
Air Cond	Yes
Porch	40 sq ft
Basement	Partial: 744 sq ft
Finished Basement	669 sq ft
Fireplace	Yes
Pool	None
Exterior Wall	Frame

Township Assessment History

Year	Land Value	Building Value	Total Value	Market Value	Type
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5/2/2019

Algonquin Township > Property Search

Year	Land Value	Building Value	Total Value	Market Value	Type
2018	14,520	51,871	66,391	199,173	Normal
2017	13,618	48,650	62,268	186,804	Normal
2016	12,772	45,629	58,401	175,203	Normal

McHenry County Equalized Assessment History

Year	Land Value	Building Value	Total Value	Market Value	Type
2018	15,413	55,061	70,474	211,422	Normal
2017	14,520	51,871	66,391	199,173	Normal
2016	13,618	48,650	62,268	186,804	Normal

Property Sales History

Sale Date	Sale Amount	Deed Type	Sale Type
04-17-2017	\$206,000	Warranty Deed	Yes

Comparable Properties

Nearby Sales Nearby Assessments

[Click to Compare](#)

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property.atasr.org/Property-Search/ctl/PropertyDetails/mid/388?PIN=20-19-402-031-1

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ASSESSMENT APPEAL GRID (CONT'D)

1. The three best comparable sales usually are enough to prove a case for market value. However, if you find the need to use one more comparable sale, a fourth column is provided.

You already have the addresses; PINs are available on most MLS data sheets or through the local assessor's office. **As a general rule**, in fully developed suburban areas, comparable sales should come from the same neighborhood. However, those distances can be expanded if suitable sales can't be found close by.

2. After the sale price, the grid asks for **Date of Sale**. That's the closing date of the sale of that property. One of the most common problems appellants run into is that the assessment, and appeal, **are based on fair market value as of January 1 of the tax year. For 2020 appeals, that means, what was your property worth as of January 1, 2020.** By the time your Board of Review hears appeals, it's late summer or early fall. We may continue hearing 2020 appeals even into early 2021. In a changing market, the question is not what the value is as of the date you are completing your appeal, but what the property was worth as of January 1, 2020. **So, comparable sales should come as close to January 1, 2020 as possible.**
3. There are different markets for the different property types – single family, townhomes and condominium. Comparable properties must be the same property type as the subject.
4. **Location (subdivision)** can be important because even though another comparable sale is closer in proximity, it can be in a neighborhood that has a much different market appeal as yours. Please state the name of the subdivision (if applicable) for your home and each comparable utilized. School district boundaries also are a very important consideration, as buyers tend to make their decisions heavily on the public school system. *If you're basing your appeal on Comparable Assessments, it's critical to stay within your subdivision as well as the same school system.* **As a general rule**, in fully developed suburban areas, comparable assessment values should come from the same neighborhood. However, those distances often must be expanded if suitable sales can't be found close by.

We also ask about **View**. For most properties, it could be "typical" or "residential." However, it becomes more important if your property has a water (lake or river) view, or is on a golf course. That becomes important when comparing your home to sales having or lacking the same view.

For the house we're using as an example, filling in the line with the name of the subdivision, and noting a typical view, could be done by writing "Foxmoor/typ."

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)	1				
Street Address	1				
City	1				
Sale Price	2				
Sale Price/Sq. Ft.	2				
Date of Sale	2				
Single Fam/Townhse/Condo	3				
Location (Sub./Views)	4				
Lot Size (Sq. Ft./Acres)	5				
Design/No. of Stories	6				
Exterior Construction	7				
Age	8				
Condition	9				

5. **Lot Size or Dimensions** should be expressed in square feet or acres.
6. **Design** can include ranch, split-level, 2-story or more specific types such as Colonial, bungalow, etc. It's very important to stay within the same design whenever possible. Ranch homes typically sell for more per square foot than other types not only because of their higher construction costs per square foot, but they are becoming a preferred model in the market.
7. **Exterior Construction** can be expressed as brick, frame, brick/frame, stucco or dryvit.
8. **Age of Property** should not vary widely between the subject and comparable properties. For instance, a 26-year-old home should not be compared to a 47-year-old home.
9. **Condition** is subjective. Most homes, regardless of how proud individual homeowners are of them, are typically rated "average" by appraisers. "Good" condition implies some recent upgrades or rehabbing. "Fair" means it may require some repairs, but can be in move-in condition when the sale closed or shortly thereafter. "Poor" suggests the property may be uninhabitable, is in need of major rehab, or would be considered unlivable by most buyers.

In recent years, market conditions have forced the Board of Review to consider short sales and bank owned foreclosure sales (also known as REO sales) in appeals. In some areas, they may be the only useable sales in the local market. If the local market is not dominated by REO and short sales, they should be used sparingly, and in proportion to the market. For example, if 3 out of 10 usable sales in your market are distress sales, perhaps only one of them and two other "fair market" or "arm's-length" sales should be used as comparable sale. Assuming your home is in average, move-in condition, using all foreclosure comparable sales when other sales are available gives your appeal less credibility.

During the time period of July 1, 2019 to April 2020, distressed sales of ALL types accounted for less than 10% of the total residential sales in McHenry County. Using distressed sales would be reasonable only if your neighborhood continues to see a much higher level of foreclosures or short sales.

If you are appealing on the “physical condition” of your property, **photos of the adverse condition(s) are required.**

No. of Bedrooms	10				
No. of Bathrooms	10				
Living Area (Sq. Ft. Above Ground)	11				
Basement Sq. Ft. (Below Ground)	12				
Basement Style (Std./Eng./WO)	12				
Basement Finish (Rms/Baths)	12				
Central Air	13				
Fireplace(s)	13				
Garage (No. of Cars, Sq. Ft.)	14				
Porches/Decks/Patios	15				
Pool/Other Buildings	15				

10. **The number of Bedrooms and Bathrooms** are found on MLS (Multiple Listing Services) sheets or property record cards.

11. **Living Area** comes from the assessor’s property record cards. The living area is the total area of finished above-ground square footage of your home, calculated by measuring the outside perimeter of the structure. **ABOVE-GROUND** square footage is most important factor of living area.

As mentioned earlier, the County’s larger townships have property record information on their web sites, making them available 24/7. If your property is in a township that doesn’t have a web site with property information, you will have to contact your assessor’s office to get the information about the properties.

Appraisers are often told to select each comparable that has gross living areas within 15% to 20% of the subject. The Board of Review may not be as strict as a mortgage underwriter, but if the township assessor can provide better comparable properties within those guidelines they will be given more weight than comparable properties out of range.

12. **Basements** are considered below ground and are assessed differently. The basement’s total square footage, type and number of rooms are included on the grid. A Standard, English or walkout basement are all below ground square footages. If the basement is finished, list the number of rooms and bathrooms.

- 13. **Central Air and Fireplace(s)** can be answered yes or no, unless there are multiple fireplaces in the subject or any of the comparable properties.
- 14. **Garage data** can be entered by square footage, but the Board of Review is most interested in the number of stalls (2-car, 3-car, etc.).
- 15. **Porches/Decks/Patios and Pool/Other Buildings** are the other amenities your home and the comparable properties have to offer.

If your appeal is based on Comparable Sales, and you've found three good comparable sales, you're almost done. **Make sure you filled out the entire grid, including the assessment information at the bottom.**

- 16. Fill out the land, building and total assessment figures for all comparable properties as well as your home. Make the necessary calculations by dividing the BUILDING ASSESSMENT by the above-grade square footage. The 2020 Equalized Assessment Values for each property can be found using the County website:

<http://mchenryil.devnetwedge.com>

Land Assessment	16				
Improvement Assessment	16				
Total Assessment	16				
Improvement Assessment per Sq. Ft. (Impr. Assmt / Living Area (Sq. Ft.))	16				
Indicated Value for Subject	16				

Appeals based on Comparable Assessments, or “Equity”

Building Assessments are found on the updated property record cards (they should be 2020 assessments). In deciding appeals based on comparable assessments, the Board of Review looks at the subject’s assessment per Sq. Ft. of the BUILDING ASSESSMENT compared to the comparable properties. **However, the entire grid must be completed to determine the extent comparable properties are similar to the subject property. Fewer differences between the subject and comparable properties makes for a stronger equity case. As the number of differences between the subject and comparable properties increase, the weaker your equity case appears. Make sure you filled out the entire grid, including the assessment information at the bottom.**

Your comparable selection for appealing based on Comparable Assessments does not depend on when, or if, the comparable properties sold. They should be as similar to yours as possible in location as well as characteristics. A good example would be an appeal on a property that was

located in a neighborhood that are all ranch homes. If your property is assessed unusually higher compared to others, you may have a strong basis for a comparable (equity) complaint.

At the Hearing

You're already prepared with a completed appeal form, whether you choose an in-person hearing or decide to let the Board of Review make its decision based solely on the evidence provided.

If you have chosen an in-person hearing, at the hearing stick to the facts of the case. Stress the points that best support your case. Feel free to respectfully rebut the assessor's response where you see fit. Remember – Board of Review rules require all evidence from both sides be presented prior to the hearing. Additional evidence provided at the hearing may not be considered.

The Board of Review is concerned with accurately determining the value of your property. We do not control the property tax bill, which is determined by several taxing bodies.

Should I Hire a Professional?

The BOR is neutral on this question. We expect taxpayers to read this guide and our Board of Review Rules for 2020 and decide whether they can appeal themselves or need to hire an attorney, real estate professional or others to handle the paperwork, comparable selection, filing and all other steps necessary.

The BOR also cannot make any recommendations in favor or against individuals and firms doing work. We're aware of various fee structures. Again, we expect taxpayers to decide for themselves which works best for them.

Here are some other resources to help you: Ten Questions to a Fair Assessment:

<https://www.mchenrycountyil.gov/home/showdocument?id=10286>

The Board of Review Rules can be found at: <https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/forms-and-rules>

Assessor property search pages can be found at:

Alden Township: <http://alden-township.org>

Algonquin Township: <http://property.atasr.org>

Burton Township: <https://c0abq056.caspio.com/dp.asp?AppKey=3345500094266bf60dab49bd9ed4>

Coral Township: <https://c0abr037.caspio.com/dp.asp?AppKey=6e1550001d41e59c9aa34819af9d>

Dorr Township: <http://search.dorrtownship.com>

Dunham Township: <https://b4.caspio.com/dp.asp?AppKey=2e0020009651345c30b5438498d2>

Grafton Township: <http://graftontownship.us/dnn/Assessor/PropertySearch.aspx>

Greenwood Township: http://greenwoodtownship.net/greenwood_township_property-search

Hartland Township: <https://b3.caspio.com/dp.asp?AppKey=73fc1000e6b4668d0b654d6aa59d>

McHenry Township: <http://www.mchenryassessor.com>

Nunda Township: <http://search.nundatownship.com/assessor/propertysearch>

Richmond Township: <http://richmondtownshipassessor.com/propertysearch/searchoption.html>

Riley Township: <http://www.rileytwp.com/?p=assessment>

Seneca Township: <https://senecatownship.com/assessor/>

Revised March 30, 2020