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 2020 ASSESSMENT YEAR

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

Property Address: _____

Address City Zip

Appellant's Name

Mail To

City Zip Code

Telephone E-Mail

Attorney or Agent Name

Firm Name

Complete Address

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.

Revised 4/24/2020

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:	

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. 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

Revised 4/24/2020

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 then 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 gives 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 send to participants involved in the appeal process. The decisions will be send 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