



The Board of Review

of OGLE COUNTY

Suite 215 Old Courthouse
P.O. Box 40
Oregon, IL 61061
(815) 732-1150

Instructions for Filing Assessment Complaints

It is recommended that prior to filing a complaint the property owner discuss the assessment with the township assessor. An explanation of the assessment process may eliminate the need to file a complaint. If a complaint is to be filed, please follow the procedures below so the Board of Review can make an informed decision.

- 1) A separate appeal should be filed for each parcel, and made on forms provided by the Board. Assessment appeals must be filed within 30 days of publication of the assessments in the newspaper. Appeals must be postmarked by this date, or filed in person, by this date. Appeals will **not** be accepted via fax or email.
- 2) The complaint form must be filled out completely. The Board of Review will make its decision based on the evidence submitted. If the required information is not supplied, the Board may reject the appeal.

The complainant must show that a) the market value assigned to the property is in error, or b) that the assessed value is higher than the assessments on other similar properties in the area or neighborhood.

- a) In the case of a market value complaint, supporting evidence would be the sale price of the subject property, sales prices of comparable properties, or a recent appraisal.
 - b) In the case of a complaint of equity or unfair treatment in the assessment process, supporting evidence would be assessments of comparable properties in the neighborhood. Properties listed must be similar to your property in features such as location, size, style, etc.
- 3) Photos of the subject property, and any comparables, must be included with the filing of the complaint.
 - 4) Income properties must provide income and expense data from current and prior years to support the value claim.
 - 5) A hearing may be scheduled with the complainant. Hearings are conducted informally and the complainant should be prepared to discuss the market value of the property, or any assessment inequity.
 - 6) Any evidence to support the appeal must be filed with the complaint at the time of filing, or within 30 days of the complaint deadline.
 - 7) The Board of Review will consider the evidence supplied, and any testimony from a hearing. The Board will make a decision on the complaint and notify the property owner. The Board of Review rules are posted at: www.assessments.oglecounty.org. If the owner is not satisfied with the decision of the Board of Review, an appeal to the Illinois Property Tax Appeal Board may be filed within 30 days of the Board of Review's decision. Forms for this appeal are available in the Supervisor of Assessments office, or at www.state.il.us/agency/ptab/forms/default.htm.



Ogle County Board of Review

OGLE COUNTY COURTHOUSE

P.O. Box 40 Oregon, IL 61061
Phone 815/732-1150

Filing this appeal is not a protest of taxes. This appeal, when properly filed, assures you a review of the assessment of your property.

PLEASE TYPE OR PRINT LEGIBLY

FOR THE YEAR OF
PARCEL NUMBER
DATE RECEIVED
BOARD OF REVIEW NO.

OWNER'S FULL NAME	HOME PHONE NO.
PROPERTY ADDRESS	CITY/STATE/ZIP
MAILING ADDRESS	CITY/STATE/ZIP
	BUSINESS TELEPHONE

CHECK ONE OF THE FOLLOWING

- The assessment is higher than the assessment of comparable property.
- The property is overvalued-i.e., assessed at more than 1/3 of its market value.

OTHER RELATED INFORMATION

PURCHASE PRICE OR CONSTRUCTION COST \$ _____ DATE OF PURCHASE OR CONSTRUCTION _____

CURRENT ASSESSED VALUE

YOUR OPINION OF PROPER ASSESSED VALUE

LAND \$ _____

BUILDING \$ _____

TOTAL \$ _____

LAND \$ _____

BUILDING \$ _____

TOTAL \$ _____

TYPE OF PROPERTY RESIDENCE APARTMENT VACANT LOT FARM COMMERCIAL INDUSTRIAL

NEARBY OR AREA PROPERTIES COMPARABLE TO SUBJECT PROPERTY, IF APPLICABLE

PARCEL NUMBER			
LAND ASSESSMENT			
BLDG. ASSESSMENT			
TOTAL ASSESSMENT			

I do solemnly affirm that the statements made and the facts set forth in this complaint are true and correct to the best of my knowledge. Owners Signature: _____

If represented by an agent, owner's signature or separate letter or authorization required.

Agent's Name: _____ Agent's Signature: _____

Agent's Address: _____ Agent's Phone No.: _____

ANY ADDITIONAL INFORMATION SHOULD BE ATTACHED TO THIS FORM.