



Association Assessment Complaint for 2023 Page 1 of 2

KANE COUNTY BOARD OF REVIEW

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

www.KaneCountyAssessments.org

STOP BOARD USE ONLY

Postmark Date _____ Complaint No. _____

Use Code _____ Tax Code _____

Hearing Date _____ Hearing Time _____

Instructions

- This form is solely for the use of
 - A common interest community association as defined in the Common Interest Community Association Act (765 ILCS 160/1-5);
 - A unit owners' association, as defined in the Condominium Property Act (765 ILCS 605/2(o)); or
 - A master association, as defined in the Condominium Property Act (765 ILCS 605/2(u)).

Assessment complaints files by individual unit owners must be filed on the Residential/Farm Assessment Complaint Form.
- The assessment complaint process is governed by the Board of Review's Rules and Procedures, which can be found at www.KaneCountyAssessments.org/Documents/Rules.pdf. Taxpayers are advised to review them prior to filing a complaint.
- One copy of this form and all supporting documents must be filed no more than 30 days from the date of publication of the assessment notice required under 35 ILCS 200/12-10. To see a list of publication dates and filing deadlines by township, visit www.KaneCountyAssessments.org/Pages/Deadline.aspx
- All evidence must either accompany this complaint form, or be submitted electronically at www.KaneCountyAssessments.org no more than 14 calendar days after final filing deadline. The Board will not accept additional written documentation after the filing is made except as provided in the Rules and Procedures.
- If the complaint has more than one page, do not use staples or other bindings; use paper clips or binder clips instead.**
- If the taxpayer asks for an appearance before the Board but fails to appear, the complaint may be dismissed.
- Questions about this form or the Board's Rules and Procedures may be directed to the Board office at (630) 208-3818.

Section 1: Property Identification (required)

Name of Association: _____

Name and Address of
President of the Association: _____

Telephone Number (if teleconference hearing required): _____ No. of Units in development: _____

If Association is represented by an attorney licensed to practice law in Illinois, please fill out the following information (*A power of attorney signed by the President of the Association is required; otherwise, the complaint will be returned.*)

Attorney Name: _____ IL ARDC Registration No.: _____

Firm Name: _____ Address: _____

Telephone: _____ City, State, ZIP: _____

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

- I am the President of the above-captioned Association, or the duly authorized attorney; and
- The statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge; and
- I have attached a copy of the duly adopted resolution authorizing this filing; and
- If I am the attorney for the Association, I have attached a properly executed power of attorney; and
- Unless I have checked this box, I am not seeking a reduction of \$100,000 or more of Equalized Assessed Value on any individual condominium unit, and I waive the right to such a reduction at the Board of Review.

Association President or attorney signature _____ Print Name _____ Date _____

E-Mail Address: _____@_____

- Check one: I do not require an appearance on this complaint; the Board of Review may determine the correct assessment based on the written evidence submitted by all parties without an appearance before the Board.
- I will appear before the Board either by telephone or video conference; please notify me of the date and time of the hearing. I understand that failure to appear can lead to a dismissal of the complaint. I understand that I cannot submit any additional evidence (except through the Board of Review web site within 14 days of the filing deadline) after this filing.

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

- 1. **Overvaluation** The Equalized Assessed Valuations (EAVs) of the individual units are greater than 1/3 their Fair Cash Values (must provide at sale comparables and/or attach complete appraisal report; see Rule D of *Rules and Procedures*); please note that in valuing condominium units, the Board will be valuing the units individually, and not in bulk to a single purchaser.
- 2. **Equity** The Equalized Assessed Valuations (EAVs) of the individual units are greater than the 2023 EAVs of other comparable properties in the neighborhood (must provide EAV comparables; see Rule E of *Rules and Procedures*).
- 3. **Discrepancy in Physical Data** The Equalized Assessed Valuations (EAVs) were based on property record card descriptions that contain discrepancies from the actual physical data for the units (must attach explanation of discrepancies and must state the valuations sought; see Rule F of *Rules and Procedures*).

INSTRUCTIONS:

1. Fill in the Property Index Number for each unit in the Association; *please list them in numeric order.*
2. Use additional sheets as needed; attach to complaint form prior to submittal.
3. The Association is responsible for submitting evidence in support of the requested reduction based on the reason(s) shown above.

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