



Commercial/Industrial 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**
- 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.
 - This form must be filed no more than 30 days from the date of publication required under 35 ILCS 200/12-10.
 - 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.
 - Publication dates and filing/evidence deadlines are available at www.KaneCountyAssessments.org/Pages/Deadline.aspx.
 - If the complaint has more than one page, do not use staples or other bindings; use paper clips or binder clips instead.**
 - Corporate taxpayers and owners (including LLCs) must be represented by an attorney licensed to practice law in Illinois.
 - 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)

Parcel No. _____ Owner of Record: _____

Mailing Address: _____

Property Address: _____ Mailing City, State, ZIP: _____

Property City, State, ZIP: _____ Telephone Number: _____

Check all that apply: Owner Occupied Tenant Occupied Vacant _____ % Monthly Gross Rent: \$ _____

Note: All corporate owners/taxpayers must be represented by an attorney licensed to practice law in Illinois.
If owner/taxpayer is represented by an attorney licensed to practice law in Illinois, please fill out the following information
(A power of attorney signed by an owner of record or taxpayer 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 taxpayer of record or owner for the above-captioned property, or the duly authorized attorney for owner/taxpayer; and
- The statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge; and
- If I am the attorney for the owner/taxpayer, I have attached a properly executed power of attorney; and
- Check if applicable:** I am seeking a reduction of \$100,000 or more of equalized assessed value, and I understand that local taxing districts will be notified of this complaint and given opportunity to intervene in the proceedings; if this box is not checked, I hereby waive the right to a reduction of \$100,000 or more at the Board of Review for this taxable year.

Taxpayer 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** My property's Equalized Assessed Valuation (EAV) is greater than 1/3 its Fair Cash Value (must provide at least three sale comparables in Section 5 and/or attach complete appraisal report; see Rule D of *Rules and Procedures*).
- 2. **Equity** My property's Equalized Assessed Valuation (EAV) is greater than the 2023 EAVs of other comparable properties in the neighborhood (must provide at least three EAV comparables in Section 5; see Rule E of *Rules and Procedures*).
- 3. **Discrepancy in Physical Data** My property's Equalized Assessed Valuation (EAV) was based on a property record card description that contains a discrepancy from the actual physical data for my property (must attach explanation of discrepancy and must state the valuation sought; see Rule F of *Rules and Procedures*).
- 4. **Preferential Assessment** My property's Equalized Assessed Valuation (EAV) qualifies for assessment under one of the preferential assessment categories under Article 10 of the Illinois Property Tax Code (must attach brief describing qualifications for special assessment and valuation sought; see Rule G of *Rules and Procedures*).

Section 4: Sale Comparables/EAV Comparables

INSTRUCTIONS:

1. Sale comparables from 2020, 2021, and/or 2022 are required for all assessment complaints based on **Overvaluation**.
2. EAV comparables from 2023 are required for all assessment complaints based on **Equity**.
3. Please use at least three comparables; if you wish to submit more, please use additional pages.
4. The best comparables will have features most similar to the subject's features.

Check all that apply: Appraisal report has been/will be submitted (see Rule D.7 in *Rules and Procedures* for more information)
 Income approach has been/will be submitted (see Rule D.8.e in *Rules and Procedures* for more information)

	Subject	Comparable 1	Comparable 2	Comparable 3
Parcel Number	_____	_____	_____	_____
Address	_____	_____	_____	_____
Property Type	_____	_____	_____	_____
Exterior Material	_____	_____	_____	_____
Land Area	_____	_____	_____	_____
Number of Units	_____	_____	_____	_____
Year Built	_____	_____	_____	_____
Building Area (Sq. Ft.)	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
	<i>Sale Comparables from 2020, 2021, and/or 2022 (if complaint based on Overvaluation)</i>			
Sale Price	_____	_____	_____	_____
Sale Date	_____	_____	_____	_____
	<i>Equalized Assessed Valuation Comparables from 2023 Values (if complaint based on Equity)</i>			
Land	_____	_____	_____	_____
Buildings	_____	_____	_____	_____
Farm Land	_____	_____	_____	_____
Farm Buildings	_____	_____	_____	_____
Total EAV	_____	_____	_____	_____

Comments on Comparables (use additional sheets if necessary).

Section 5: Taxpayer Opinion of Correct Assessment (required)

- All evidence attached and opinion provided at right →
- Opinion unknown; complainant will submit evidence and requested valuation amount no later than 14 days after the final filing deadline for this property at www.KaneCountyAssessments.org.

Land	_____
Buildings	_____
Farm Land	_____
Farm Buildings	_____
Total Assessment	_____
Level of Assessment	÷ 33.33%
Fair Cash Value	_____