

Complaint Form Checklist Before Filing:

It is the responsibility of the complainant to adhere to the Rules and Procedures set forth by the Winnebago County Board of Review with regard to Real Estate Assessment Complaints.

- ☐ Did you discuss your assessment concerns with your Township Assessor?
- ☐ Did you read the Board of Review Rules and Procedures?
- ☐ Did you completely fill out all applicable sections of your complaint form?
- ☐ Did you provide your mailing address on the complaint form?
- ☐ Did you sign your complaint form?
- ☐ Did you file the complaint by the deadline date? If you are mailing the complaint, be sure the postmark is on or before the deadline date.
- ☐ Did you provide the original and 1 copy of the Complaint form and 2 copies of ALL written evidence? Did you retain a complete copy for your files?
- ☐ Did you include all the information you want the Board of Review to consider?
- ☐ Did you include your Requested assessed value in Section 2 on the Complaint Form?
- ☐ Did you include your email address for correspondence purposes?



2025 PROPERTY ASSESSMENT COMPLAINT FORM WINNEBAGO COUNTY BOARD OF REVIEW

404 Elm St. | Room 301

Rockford, IL 61101

bor@soa.wincoil.gov | (815) 319-4463

For Office Use Only

COM

Initials: _____

Instructions

1. The assessment complaint process is governed by the Board of Review's Rules and Procedures, which can be found at <https://wincoil.gov/departments/supervisor-of-assessments/board-of-review>. The taxpayer is responsible for reviewing these rules prior to filing a complaint.
2. This form must be filed no more than 30 calendar days from the date of publication required under 35 ILCS 200/16-55.
3. The original complaint form must be submitted along with **1 additional copy and 2 copies of evidence.**
4. All evidence must either accompany this complaint form or be submitted to this office no later than the following:
15 calendar days after the complaint filing deadline for all Assessed Value Reduction requests of less than \$100,000.
30 calendar days after the complaint filing deadline for all Assessed Value Reduction requests of \$100,000 or greater.
5. **Residential and Commercial/Industrial comparable-property grid sheets are included for use, as applicable. The Board will consider the best 3 Market Value comparisons and the best 5 Equity comparisons submitted.**
6. Corporate taxpayers and owners must be represented by an attorney licensed to practice law in Illinois.
7. If the taxpayer requires an appearance before the Board but fails to appear, the complaint may be dismissed.
8. Questions about this form or the Board's Rules and Procedures may be directed to the Board office at (815)319-4463.

Section 1: Property Identification

Owner of Record: _____ Parcel No. _____

Property Address: _____ Mailing Address: _____

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

Telephone number: _____ Email Address: _____

Note: All corporate owners/taxpayers must be represented by an attorney licensed to practice law in Illinois.*

If property owner is being represented by an attorney, all correspondence pertaining to this complaint will be sent to the attorney of record.

Attorney Name: _____ Address: _____

Firm Name: _____ City, State, ZIP: _____

Telephone: _____ Email Address: _____

Section 2: Property Valuation

Check the basis upon which the complaint is being made:

- ☐ Overvaluation compared to Market Value ☐ Equity of Assessment
- ☐ Discrepancy in Physical Data ☐ Other _____

Owner's estimate of **Market Value** of the property as of **January 1st, 2025**: \$ _____

Purchase Date (if applicable): ____/____/____ Purchase Price (if applicable): _____

	Farm Land	Farm Bldgs.	Land	Buildings	Total
Current (2025) Assessed Value					
Requested Assessed Value					

Please Note: Any reduction request to the Assessed Value of \$33,333 or greater will automatically be scheduled for a Hearing before the Board. Any evidence received after the evidence filing deadline as noted in the instructions above will not be considered by the Board.

Is an Assessed Value Reduction of \$33,333 to \$99,999 being requested? Yes ☐ No ☐

Is an Assessed Value Reduction of \$100,000 or greater being requested? Yes ☐ No ☐

Is there additional evidence on this complaint that will be submitted? Yes ☐ No ☐

Hearing Preference, for automatically scheduled hearings: Virtual ☐ In-person ☐

Section 3: Signature (by Person with Standing to File*) (Required)

Under penalty of perjury, by signing this form, I acknowledge that I am the taxpayer of record for the above captioned property or the duly authorized attorney for owner/taxpayer and that the statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge.

Taxpayer or Attorney* Signature

Print Name

Date

The Board of Review will consider the best 3 comparable sales and the best 5 equity comparable properties

Parcel No. ____ - ____ - ____ - ____ Type of Comparables ☐ Market Value ☐ Equity

Residential		Subject Property	Comparable #1	Comparable #2	Comparable #3	Comparable #4	Comparable #5
ADDRESS	Street #						
	Street Name						
Parcel Number (PIN)							
Distance from Subject							
Neighborhood Code							
Year Built							
Style/# of Stories							
Exterior Construction							
Land Sq. Ft.							
Improvement Sq. Ft.							
Finished Basement Area							
Garage Sq. Ft.							
Patio/Decks							
Baths Full/Half							
Central Air?							
# of Fireplaces							
Other (Pool, sheds etc.)							
Sale Price							
Sale Date							
Sale price per Sq. Ft.							
Land Assessment							
Improvement Assessment							
Total Assessment							
Impr. Asmnt. per Sq. Ft.							
Notes on Subject							
Notes on Comp #1							
Notes on Comp #2							
Notes on Comp #3							
Notes on Comp #4							
Notes on Comp #5							
Summary of Comparison							

The Board of Review will consider the best 3 comparable sales and the best 5 equity comparable properties.

Parcel No. ____ - ____ - ____ - ____ Type of Comparables ☐ Market Value ☐ Equity

Commercial/Industrial		Subject Property	Comparable #1	Comparable #2	Comparable #3	Comparable #4	Comparable #5
ADDRESS	Street #						
	Street Name						
Parcel Number (PIN)							
Distance from Subject							
Year Built							
# of Buildings/Stories							
Exterior Construction							
Land Sq. Ft.							
Improvement Sq. Ft.							
Land to Building Ratio							
Below Grade Finished Sq.							
Office Sq. Ft.							
Warehouse Sq. Ft..							
Manufacturing Sq. Ft.							
Ceiling Height							
Loading Docks							
Percentage Occupied							
Sale Price							
Sale Date							
Sale Price per Sq. Ft.							
Land Assessment							
Improvement Assessment							
Total Assessment							
Impr. Assmnt per Sq. Ft.							
Notes on Subject							
Notes on Comp #1							
Notes on Comp #2							
Notes on Comp #3							
Notes on Comp #4							
Notes on Comp #5							
Summary of Comparison							