



**Livingston County Board of Review**  
 112 W Madison St  
 Pontiac, Illinois 61764  
 (815) 844-7214

Docket # \_\_\_\_\_  
(Office Use Only)

**NON-FARM ASSESSMENT COMPLAINT**

For Assessment Year 2024  
 Filing Deadline: 11/1/2024

Failure to properly complete this form and provide the necessary documentation may result in dismissal of your complaint. Complaints must be filed (in person or post-marked) on or before 30 calendar days after Date of Publication for the Assessment Year. All evidence must accompany this complaint to be considered full and complete. All requests for a reduction of over \$100,000 in assessed valuation must be accompanied by sufficient evidence (typically an appraisal). Incomplete complaint forms will be returned to the Complainant/Owner of Record, regardless of who submitted the complaint. A separate complaint must be filed for each individual parcel.

Tentative decisions will be made by the Board of Review based on evidence submitted with the Appeal. The Tax Payer will be notified of their decision by mail. If the Tax Payer is unsatisfied with the preliminary decision, they should contact the Board of Review within 10 days of the date of the Tentative Notice to schedule a hearing. Failure to appear at your scheduled hearing shall result in a dismissal and shall not be considered exhaustion of remedies for purpose of appeal or objection.

**Section 1: Property Identification (required)**

<b>Complainant/Owner of Record Information:</b>	<b>Property Information</b>
Name: _____	Parcel (PIN) #: _____
Address: _____	Address: _____
City, St, Zip: _____	City, St, Zip: _____
Daytime Phone: _____	
Attorney Name, Firm: _____	
<small>(If represented by an Attorney)</small>	
<b>Type of Property:</b>	
<input type="checkbox"/> Vacant	<input type="checkbox"/> Commerical
<input type="checkbox"/> Residential	<input type="checkbox"/> Industrial
	<input type="checkbox"/> Other _____

**Section 2: Opinion of Correct Assessment and Oath (required)**

The following lines **MUST** be completed. The Assessed Value is available at the Supervisor of Assessments office.

**Assessed Value:** Land \_\_\_\_\_ Improvements \_\_\_\_\_ Total \_\_\_\_\_

**Complainant Opinion of Market Value:** \_\_\_\_\_

**This complaint is based on:**  
(you must check one or more boxes and complete the associated sections, as applicable)

<input type="checkbox"/> Recent Sale of Subject Property - Section 4	<input type="checkbox"/> Recent Construction - Section 6
<input type="checkbox"/> Comparable Sales - Section 5	<input type="checkbox"/> Discrepancy in Physical Data - Must Specify Error
<input type="checkbox"/> Assessment Equity - Section 5	<input type="checkbox"/> Contention of Law - provide/attach legal brief

I swear or affirm that: I am the taxpayer/Owner of Record, or have a tax revenue interest in this property, or I am the duly authorized attorney for the complainant; and the statements made and the facts set forth in this complaint are true and correct to the best of my knowledge; and that the above evidence is attached to this complaint. **If complaint is being filed by an attorney, please attach affidavit indicating such, including their contact information.**

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

**Section 3: Description of Property (required)**

Fill out below for **residential** property. If **commercial** or **industrial** property, attach a detailed description of all improvements, and income & expense statements for the three (3) preceding years.

Age of house/Year constructed: \_\_\_\_\_ House square footage (SF of living area): \_\_\_\_\_

Outside Dimensions of house: \_\_\_\_\_

Construction:  Frame  Brick  Masonry  Steel  Other \_\_\_\_\_

Design/No. Stories:  1 story  1-1/2 story  2 story  Multi-level  Other \_\_\_\_\_

Basement:  Slab  Crawl  Partial  Full  Finished  Unfinished

Garage/Carport: Size: \_\_\_\_\_ SF  None  Attached  Detached

Central Air:  Yes  No No. of Fireplaces: \_\_\_\_\_ No. of Bathrooms: \_\_\_\_\_

Other Improvements: \_\_\_\_\_

When and for how much was the most recent sale of the property? Date \_\_\_\_\_ Price \_\_\_\_\_

**Section 4: Recent Sale Data (required if checked in section 2)**

The following information regarding the sale of the subject property is required by the Livingston County Board of Review to assist in rendering a decision based on the sale evidence provided by the complainant. It is the policy of the Board that when the complainant supplies evidence of a recent arm's length sale of the property, the complaint will be decided based on the evidence contained in the record. Sales between relatives, under stress, compulsory (court order, divorce, condemnation, etc.), and sales that did not occur within six (6) months prior to, or within twelve (12) months subsequent to the assessment year under appeal, are not considered true indicators of actual value. **Read carefully and answer all questions.**

Full consideration (sale price) \$ \_\_\_\_\_ Date of sale \_\_\_\_\_

From whom purchased \_\_\_\_\_

Is the sale of this property a transfer between family or related corporations?  Yes  No

Sold by:  Owner  Realtor  Auction  Other \_\_\_\_\_

Name of Realtor firm: \_\_\_\_\_ Agent: \_\_\_\_\_

Was this property advertised for sale?  Yes  No For how long (days-months)? \_\_\_\_\_

If so, in what manner?  Local Newspaper  Multiple Listing  Other \_\_\_\_\_

Was this property sold via  an installment contract  a contract for deed, or  a foreclosure?

Was the seller's mortgage assumed?  Yes  No If yes, specify amount \$ \_\_\_\_\_

If renovated, amount spent before occupying \$ \_\_\_\_\_ Date occupied \_\_\_\_\_

## Section 5: Comparable Sales/Assessment Equity (required if checked in section 2)

**An appraisal from a State Licensed Appraiser may be substituted for completion of this section.**

**Comparable Sales:** Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, a property record card, and description of each sale showing how it compares to the subject property shall be submitted. **(Note: The comparable sales should be similar to the subject property in size, design, age, amenities, and location.)**

**Assessment Equity:** Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, and description of each property demonstrating its comparability to the subject property shall be submitted. **(Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and location.)**

*At least three (3) comparables must be provided.*

	Subject Property	Comp #1	Comp #2	Comp #3
PIN #				
Address				
Proximity to Subject				
Location (Subdivision)				
Total Land Sq. Ft. (or Lot Size)				
Design/No. of Stories/Class				
Exterior Construction				
Age of Property				
No. of Bathrooms				
Living Area (SqFt) (A)				
Basement Type & Total Area (SqFt)				
Finished Basement Area (SqFt)				
Air Conditioning (Yes/No)				
No. of Fireplaces				
Garage/Carport (SqFt)				
Other Improvements				
Date of Sale				
Sale Price (B)				
Sale Price per SqFt of Living Area (B/A)				
LAND Assessment				
IMPROVEMENT Assessment (C)				
TOTAL Assessment				
IMPR. Assessment per SqFt of Living Area (C/A)				

**Section 6: Recent Construction (required if checked in section 2)**

Submit evidence of recent construction of the subject property, including the price paid for the land, and construction of the buildings including all labor. (Note: If the complainant provided any labor or acted as general contractor, evidence of the value of this service should be included with the evidence of the other construction costs.)

Date Land Purchased \_\_\_\_\_

The improvement was constructed or remodeled, and addition was added, or other improvement was erected on \_\_\_\_\_ (date).

What was the total cost of the: Land \$ \_\_\_\_\_ Improvement(s) \$ \_\_\_\_\_

a. Date the improvement was habitable/fit for occupancy or intended use \_\_\_\_\_

b. Date the remodeling was complete \_\_\_\_\_

c. Date the addition or other improvement(s) was complete \_\_\_\_\_

Did the owner or member of owner's family act as the general contractor?  Yes  No

If yes, what was the estimated value of the service? \$ \_\_\_\_\_

Was any non-compensated labor performed?  Yes  No

If yes, please describe and provide estimated value of labor \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**If commercial or industrial property, please submit a detailed cost breakdown of all improvements. The breakdown must reflect not only direct construction costs, but all indirect costs as well.**

**Section 7: Additional Evidence, Comments (required)**

Please attach and label (Subject, Comp #1, Comp #2, etc.) a recent photograph of the Subject Property and Comparable Properties used in this complaint. Additionally, please attach any other information that is relevant to the value of the Subject Property.

Any other comments/statements you would like to be considered: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

***For office use only***

**Assessment Before BOR:**

L/L \_\_\_\_\_ Bldg \_\_\_\_\_ FmLand \_\_\_\_\_ FmBldg \_\_\_\_\_ Total \_\_\_\_\_

Board of Review Decision: \_\_\_\_\_

\_\_\_\_\_

**Assessment Before BOR:**

L/L \_\_\_\_\_ Bldg \_\_\_\_\_ FmLand \_\_\_\_\_ FmBldg \_\_\_\_\_ Total \_\_\_\_\_