



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 2025
Filing Deadline: 11/10/2025

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)

Complainant/Owner of Record Information:

Name: _____

Address: _____

City, St, Zip: _____

Daytime Phone: _____

Attorney Name, Firm: _____

Property Information

Parcel (PIN) #: _____

Address: _____

City, St, Zip: _____

(If represented by an Attorney)

Type of Property:

☐ Vacant

☐ Commerical

☐ Residential

☐ Industrial

☐ 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)

☐ Recent Sale of Subject Property - Section 4

☐ Recent Construction - Section 6

☐ Comparable Sales - Section 5

☐ Discrepancy in Physical Data - Must Specify Error

☐ Assessment Equity - Section 5

☐ 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 _____