

# **BOARD OF REVIEW COMPLAINT RULES & PROCEDURES**

## **FOR 2023 ASSESSED VALUES**

1. It is **RECOMMENDED** that prior to filing a complaint to the **KNOX COUNTY BOARD OF REVIEW**, you contact your **CURRENT TOWNSHIP ASSESSOR/OR MULTI TOWNSHIP ASSESSOR** in a timely manner as to allow time for them to take the opportunity to view and review the property with you. Telephone numbers for all **TOWNSHIP ASSESSORS** are shown below. The **TOWNSHIP ASSESSOR's** signature is **REQUIRED** on your complaint form when it reaches the BOARD OF REVIEW OFFICE at 121 South Prairie Street, Galesburg, IL.
2. The **BOARD OF REVIEW** will only consider those complaints that conform to the rules set forth in this document:
  - a. A separate complaint form must be filed for each separate parcel.
  - b. All complaints are to be submitted on forms that are available at the following offices:
    - i. LAURA WILLIAMS @ City Assessor's Office  
121 W. Tompkins St., Galesburg, IL  
# 309-342-1106
    - ii. TAMMY SHANE @ North Township Assessor's Office  
64 S. Prairie St. Suite 5, Galesburg, IL  
# 309-345-3654
    - iii. BECKY FRIEDRICH @ South Township Assessor's Office  
64 S. Prairie St., Suite 4, Galesburg, IL  
# 309-345-3664
    - iv. COUNTY ASSESSOR'S OFFICE @  
121 S. Prairie Street, Ste. 1  
Galesburg, IL  
# 309-345-3845
  - c. Submit **ALL** supporting documentation, (appraisals, a grid of comparable, and/or full-year income information on commercial properties), and the completed complaint form. Notarized power of attorney and/or letters of engagement should also be submitted with the complaint form if applicable.
3. **ALL** complaints must be filed in one of the above-mentioned offices or postmarked, **NO LATER** than 4 P.M. ON Wednesday **OCTOBER 18, 2023**. The Board of Review is not responsible for complaints sent after the above deadline.
4. In order for the **Board of Review** to act on any complaint and ensure the complainant is receiving a fair and uniform assessment, the complainant **MUST**

prove the assessed value on the property is in error by one or more of the following methods:

- a. **EQUITY** – The assessment on your property is higher than the assessment on comparable properties in your area. If the complaint is based on equity valuation, the complainant must submit a completed comparable grid and a minimum of **THREE** comparable properties, which must be of similar style, size, age, condition and be in the same or like a neighborhood. Also, assessed values of the comparable properties **must** be provided.
  - b. **MARKET VALUE** – May be proven by a recent arms-length sale of the subject property, or by recent sales of comparable properties in your area. If the complaint is based on the market value of the subject property, and there has been no recent sale, nor is an appraisal being submitted, the complainant must submit a completed comparable grid and a minimum of **THREE** comparable properties that have had recent years sales, (preferably that sold in 2020, 2021 or 2022). The comparable properties must be of similar style, size, age, condition and be in the same or like a neighborhood.
  - c. By a recent **APPRAISAL** stating the value of your property.
5. **ALL** income-producing properties **SHALL** provide current or previous, full-year operation statements, audits, and all other pertinent information related to the subject property at the time the complaint form is filed.
  6. The **Board of Review** will consider each complaint that is filed meeting the above requirements. The **Board of Review MAY** issue a “tentative” decision based on the evidence submitted. If you receive a “tentative” decision, you **MUST** request a hearing if you do not agree with this “Tentative Value”. If you Do Not request a hearing then the Tentative will become your Final Value. If you requested a hearing and you cancel your hearing, the “**tentative value**” will become your **FINAL VALUE FOR 2023** in addition to any equalization multiplier that may be applied to your township once the state sales ratio study is received. IF YOU DO NOT RECEIVE a “Tentative Notice” then the Board of Review will set a hearing date before making any decision on your appeal. You will receive 30 or more days’ notice of your hearing date and time. You or your representative must attend this hearing or your appeal may be dismissed.
  7. You will be notified of your hearing date and time by mail. Hearings can only be rescheduled by approval of the Board of Review Chairman and will only be rescheduled during the time hearings are being held and only if there are openings to reschedule.
  8. **Failure to appear at your hearing at your scheduled time terminates the complaint! YOUR HEARING WILL BE DISMISSED FOR FAILURE TO APPEAR.**

**THE ONLY PERSON(S) THAT ARE ELIGIBLE TO REPRESENT THE PROPERTY OWNER ARE THE:**

1. **OWNER(S) THEMSELVES.**
2. **THE OWNER'S LEGAL POWER OF ATTORNEY WITH APPROPRIATE DOCUMENTATION.**
3. **THE OWNER'S ATTORNEY, ACCOMPANIED BY A CURRENT LETTER OF ENGAGEMENT SIGNED BY THE APPELLANT.**

**Witnesses may be used, but they will not be allowed to negotiate the value of the property with the Board of Review.**

9. Hearings are conducted informally. All persons **MAY** be required to testify under oath. Hearings **MAY** be recorded. **Each residential complaint will be given a maximum of 10 minutes and each commercial complaint a maximum of 15 minutes for testimony.**
10. Property Owners or their representative **MAY** be asked to sign a form granting or denying the **Knox County Board of Review** permission to have the subject property appraised by a licensed appraiser at the **Knox County Board of Review's** expense. An appraisal may be deemed necessary to aid in the determination of a fair market value of the subject property.
11. The **Board of Review** will send notice of the decision following the close of the **2023** hearings. If the complainant feels the **Board of Review's** decision is unsatisfactory, the property owner may file a petition for review with the **STATE PROPERTY TAX APPEAL BOARD**, WM G Stratton Bldg, Room 402, 401 S. Spring St., Springfield, IL 62706-0002. The petition to the state must be filed within thirty (30) days after the postmarked date of the **Board of Review's** final decision.

**ATTORNEY-REPRESENTED APPELLANT Note new change:**

<http://www.ptab.illinois.gov/>

**\*\*\*\*\* Effective July 1, 2023, all appeals, regardless of county, filed by an attorney-represented appellant must be filed through the eFiling Portal. \*\*\*\***

Forms for an appeal to the state are available upon request in the BOARD OF REVIEW's office, the City of Galesburg Assessor's office, North and South Township District Office, or on the Illinois Property Tax Appeal Board website @ [www.ptab.illinois.gov/getStarted](http://www.ptab.illinois.gov/getStarted).

**THE BOARD OF REVIEW ACTS ONLY ON ASSESSED VALUES AND DOES NOT DISCUSS OR ACT ON THE AMOUNT OF TAX BILLS!**