



# Commercial/Industrial Assessment Complaint for 2025

Docket No. \_\_\_\_\_

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## Boone County Board of Review

1459 McKinley Ave.  
Belvidere, Illinois 61008  
(815) 544-2958

[www.boonecountyil.gov/government/departments/assessment\\_office/board\\_of\\_review](http://www.boonecountyil.gov/government/departments/assessment_office/board_of_review)

**Instructions**

1. The assessment complaint process is governed by the Board of Review's Rules and Procedures, which can be found at [www.boonecountyil.gov/government/departments/assessment\\_office/board\\_of\\_review](http://www.boonecountyil.gov/government/departments/assessment_office/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 days from the date of publication required under 35 ILCS 200/12-10.
3. **All evidence must accompany this complaint form. The Board will not accept additional written documentation after the filing is made except as provided in the Rules and Procedures.**
4. Corporate taxpayers and owners (including LLCs) must be represented by an attorney licensed to practice law in Illinois.
5. If the taxpayer asks for an appearance before the Board but fails to appear, the complaint shall be dismissed.
6. Questions about this form or the Board's Rules and Procedures may be directed to the Board office at (815) 544-2958.

<b>Section 1: Property Identification (required)</b>		<b>Owner of Record</b>	
Parcel No.		Mailing Address:	
Property Address:		Mailing City, State, Zip:	
Property City, State, Zip:		Daytime Telephone:	
Check All that apply	<input type="checkbox"/> Property Occupied by Owner	<input type="checkbox"/> Property Occupied by Tenant(s)	<input type="checkbox"/> Property is Vacant %
<p><b>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.)</b></p>			
Attorney Name:		IL ARDC Registration No.:	
Firm name		Address:	
Telephone:		City, State, Zip:	
<p><b>Section 2: Oath (required)</b> I swear or affirm that:</p> <ul style="list-style-type: none"> <li>• I am the taxpayer of record or owner for the above-captioned property, or the duly authorized attorney for owner/taxpayer; and</li> <li>• The statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge; and</li> <li>• If I am the attorney for the owner/taxpayer, I have attached a properly executed power of attorney; and</li> <li>• <b>Check if applicable:</b> <input type="checkbox"/> 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.</li> </ul>			
Taxpayer or attorney signature		Print Name	Date
E-mail Address:		@	

**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 of its Fair Cash Value (must provide at least three comparable sales in Section 4 and/or attach complete appraisal report).
- 2. Equity** My property’s Equalized Assessed Valuation (EAV) is greater than the 2024 EAVs of other comparable properties in the neighborhood (must provide at least three comparable properties in Section 5).
- 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 state the valuation sought).
- 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).
- 5. Recent Sale** My property was recently purchased (must provide closing statement and appraisal, if financed).

**Section 4: Taxpayer Opinion of Correct Assessment (required)**

All evidence should be attached and opinion provided below

Complainant will submit evidence and requested valuation before final filing deadline at [Supervisor of Assessments Office, 1459 McKinley Ave., Belvidere, IL 61008](#), or by email [bor@boonecountyil.gov](mailto:bor@boonecountyil.gov)

Assessed values as of January 1, 20\_\_\_\_\_ (Assessed value is 33.33% of market value)

Assessor		County		Requested Values	
Land		Land		Land	
Improvement		Improvement		Improvement	
Farm Land		Farm Land		Farm Land	
Farm Improvement		Farm Improvement		Farm Improvement	
<b>Total</b>		<b>Total</b>		<b>Total</b>	

Comments (Use additional sheet if necessary)

Empty box for comments.

**Section 5: Evidence**

Instructions:

1. Comparable sales from 2022, 2023, and/or 2024 are required for all assessment complaints based on **Overvaluation**.
2. Comparable properties from 2025 are required for all assessment complaints based on **Equity**.
3. Instructions for filling out this form are available [www.boonecountylil.gov/government/departments/assessment\\_office/board\\_of\\_review](http://www.boonecountylil.gov/government/departments/assessment_office/board_of_review)
4. Please use at least three comparable properties; if you wish to submit more, please use additional pages.

	<b>Subject</b>	<b>Comparable 1</b>	<b>Comparable 2</b>	<b>Comparable 3</b>
<b>Parcel Number</b>				
<b>Address</b>				
<b>Property Type</b>				
<b>Exterior Material</b>				
<b>Land Area</b>				
<b>Number of Units</b>				
<b>Year Built</b>				
<b>Building (Sq.Ft.)</b>				
<i>Provide sale information if complaint is based on Market Value</i>				
<b>Sale Price</b>				
<b>Sale Date</b>				
<b>Sale Price/SF</b>				
<b>Sale Price/SF - Land</b>				
<b>Sale Price/SF - Building</b>				
<i>Provide assessed valuations from 2025 if complaint is based on Equity</i>				
<b>Land</b>				
<b>Land Value / SF</b>				
<b>Buildings Value(s)</b>				
<b>Building Value(s) / SF</b>				
<b>Farm Land</b>				
<b>Farm Buildings</b>				
<b>Total EAV</b>				
<i>Comments on Comparables (use additional sheets if necessary)</i>				