

Important Information Regarding 2023 Board of Review Appeals

Due to the anticipated high volume of appeals generated from the 2023 General Assessment Year, appellants requesting oral hearings will have 7 minutes to provide or clarify evidence and any opposing party will have 7 minutes to provide or clarify opposing evidence. Time limits will be strictly adhered to unless a party can demonstrate, at the beginning of the hearing, exceptional circumstances that would justify an extended time. **Appellants are encouraged, but not required, to submit a written narrative in lieu of requesting an in-person hearing.**

And as a reminder, taxpayers are encouraged to review their assessed value with their Township Assessor prior to filing a formal appeal with the Board of Review.

RETURN TO:
DUPAGE COUNTY BOARD OF REVIEW 421 N. COUNTY FARM RD., WHEATON, IL 60187 630-407-5888
RESIDENTIAL REAL ESTATE ASSESSMENT APPEAL FOR YEAR 2023

_____ (ONE PARCEL PER FORM) APPEAL NO. _____
PERMANENT PARCEL NUMBER
 Pending PTAB docket number (if applicable) _____

THE FILING OF THIS APPEAL IS **NOT** A PROTEST OF TAXES. THIS IS AN APPEAL OF THE PRESENT ASSESSMENT OF THE BELOW DESCRIBED PROPERTY AS PLACED BY THE TOWNSHIP ASSESSOR AND/OR SUPERVISOR OF ASSESSMENTS.

PROPERTY ADDRESS _____ **DATE** _____

OWNER NAME _____ **HOME/CELL #** _____

(attys/agents fill in at bottom)

OWNER ADDRESS (if different from above) _____ **BUS PHONE** _____

(attys/agents- fill in your info in bottom section)

CITY OR VILLAGE /ZIP CODE _____ **EMAIL** _____

The Assessment is HIGHER / LOWER , than the assessment of comparable properties **FAX #** _____

- | | | | |
|--|---|--|---------------------------------|
| <input type="checkbox"/> Property is assessed at more/less than 1/3 of its MARKET VALUE. | CLASS: <input type="checkbox"/> Single Family Residence | <input type="checkbox"/> 2 to 6 APTS | <input type="checkbox"/> VACANT |
| <input type="checkbox"/> The assessment is greater than 1/3 of recent SALE PRICE.
(Please attach copy of Closing Statement) | STATUS <input type="checkbox"/> OWNER OCCUPIED | <input type="checkbox"/> RENTED-MO RENT \$ _____ | |
| <input type="checkbox"/> Uniformity | <input type="checkbox"/> CONDO | <input type="checkbox"/> TOWNHOME | |
| | OTHER _____ | | |

WHAT DO YOU THINK A FAIR MARKET VALUE OF YOUR HOME SHOULD BE? PROPOSED PROPERTY ASSESSMENT

\$ _____ DIVIDED BY 3 = _____
 (Please Fill In - Your opinion of value as of January 1, 2023) (Please Fill In - What you think your assessment SHOULD be as of January 1, 2023)

IF YOU ARE APPEALING UNIFORMITY, RESIDENTIAL GRID SHEET (PAGE 2) MUST BE FILLED OUT AND SUBMITTED WITH APPEAL

PLEASE SUBMIT 2 COPIES OF APPEAL AND 2 COPIES OF EVIDENCE

Oath: I do solemnly affirm that the statements made and the facts set forth in the foregoing complaint are true and correct to the best of my knowledge.

OWNER'S SIGNATURE _____

- I **DO NOT** wish to be heard. I request the Board make a decision based upon the evidence submitted. I understand that by not being heard I will only receive by mail the Final Decision of the Board of Review and that I **PRESERVE ALL RIGHTS** to seek relief at the Illinois Property Tax Appeal Board.
- I **DO WISH** to be heard. I will be notified of a date and time.

REGARDLESS OF YOUR CHOICE, ALL APPEALS ARE TREATED EQUALLY.

IF REPRESENTED BY AN ATTY/AGENT, OWNER'S SIGNATURE OR SEPARATE LETTER OF AUTHORIZATION IS REQUIRED 2 COPIES OF AUTHORIZATION MUST BE SUBMITTED WITH THIS FILING.

ATTORNEY or AGENT'S NAME _____ **ATTORNEY or AGENT'S SIGNATURE** _____

FIRM NAME/ADDRESS _____
(Street Address) (City) (State) (Zip) (Phone)

2023 PRESENT ASSESSMENT (as of January 1, 2023)
(PLEASE FILL IN YOUR 2023 ASSESSMENT)

LAND _____
 BUILDING _____
 TOTAL _____
 PRO-RATE _____
 NEW CONSTR/DESTRUC _____ / _____

EMAIL _____

ACTION OF BOARD OF REVIEW

LAND _____
 BUILDING _____
 TOTAL _____
 PRO-RATE _____
 NEW CONST/DESTR AMT _____ / _____
(OFFICE USE ONLY)

RESIDENTIAL COMPARISON GRID

Please complete the Residential Comparison Grid if your appeal is based on uniformity or excessive market value. Information necessary to complete this form is available from your local township assessor, and from your own first hand knowledge of comparable properties. A copy of your information will be sent to your local township assessor.

****MINIMUM 3 COMPARABLES, MAXIMUM 5 COMPARABLES****

		SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
1	Permanent Parcel Number				
2	Street Address				
3	*Neighborhood (as Assigned by assessor)				
4	Total Land square footage				
5	**Structure Type/Style/ Number of Stories				
6	Exterior Construction				
7	Age of Property				
8	Number of Bathrooms (full and half)				
9	Living Area (square feet) Per assessor's property record card				
10	Basement area (square feet)				
11	Finished Basement Area (yes or no, or percentage of finished area)				
12	Air Conditioning				
13	Fireplace				
14	Garage (square feet Or number of cars)				
15	Patio or Decks				
16	Other (pool, etc)				
17	Date of Sale				
18	Sale Price (within last 3 years)				
19	Sale Price per square foot (sale Price divided by living area from Line 9.)				
20	Market Value Per Assessor				
21	Market Value per Sq. Ft. (Market Value divided by living area (line 9))				
22	Land Assessment				
23	Building Assessment				
24	Total Assessment				
25	Building Assessment per square foot (bldg assmt from line 23 divided by living area from line 9)				

*Either the neighborhood name, number, subdivision name, or development name will be sufficient. This is a VERY important characteristic.

**This is a VERY important category of information.

(revised 2013)

DUPAGE COUNTY BOARD OF REVIEW

Glossary of Terms for Residential Comparison Grid

Please note that it is very important to utilize properties that are similar to the subject property in an appeal. The most up-to-date information necessary to complete this grid is available from your local township assessor's office or on their websites.

1. **Permanent Index (Parcel) Number** – This is the number that is used to identify your property. It appears just above your name on the front of your assessment notice as well as appearing on your tax bill.
2. **Street Address** – The common address used for your property.
3. **Neighborhood** - *This is a very important criterion and every effort should be made to supply this information.* In most instances, the assessor has your property in an assessment neighborhood. For some townships, this information is on their website. If that is not available to you, use the common description for the area in which the property is located.
4. **Total Land Square Footage** – For most residential parcels, most assessors have the total square footage for each parcel available on their websites. There are other instances where acreage is the common unit of comparison; for example, many areas have quarter acre lots. In this instance, you may want to describe the lots in your comparison in a fashion such as “.25 acre”.
5. **Structure Type/Style/Number of Stories** – *this is a very important criterion and every effort should be made to supply this information.* This refers to the type of home in terms of story height and style. The Board of Review is looking for whether the structures are 2-story, ranch style, tri-level, bi-level, raised ranch and the like. This information is best gained from a street side view of the properties. There are many instances where properties are one and two story structures; if so, it is acceptable to note that in the field. For such a structure one might place “Part 2 Story/Part 1 Story” in this spot on the grid.
6. **Exterior Construction** – The Board is looking for finish on the exterior of the house. For example; brick, wood siding, aluminum siding and stucco are common exterior finish types. There may be combinations such as “brick and frame” that are appropriate descriptions here.
7. **Age of Property** – The Board of Review would like to know the approximate year in which the property was built, as recorded in the assessor's records.
8. **Number of Bathrooms** – In this category, the Board of Review is looking for the number of full baths (three, four and five fixture) and the number of half baths (sink and toilet) in the structure. An example of how you might convey this would be “2 full, 1 half, or 2.1 baths”.
9. **Living Area** – The Board of Review is looking for the *above ground square footage* of the structure, excluding the garage, as measured from the *exterior* of the building, as is the standard in the appraisal industry.
10. **Basement Area** – The below grade area for the structure.

11. **Finished Basement Area** – The total square footage of the basement that is finished and used as living area. At times this will have to be an approximation (i.e. one-half or 75%), due to a lack of information available. If an approximation is not available “yes” would also be acceptable information.
12. **Air Conditioning** – This is a “yes” or “no” answer in most instances. The Board only considers central air to be air conditioning.
13. **Fireplaces** – The Board of Review is looking for the number of fireplace openings in a property, even if two or more share the same chimney.
14. **Garage** – The total square footage of the structure is the important information here. If square footage is unknown, the number of cars accommodated by the garage e.g., 1, 2 or 3, is acceptable information.
15. **Patios or Decks** – In some instances patios and decks are a significant part of an assessment valuation. Here again, the approximate square footage of the deck or patio is the best information.
16. **Other** – This field allows the appellant or the assessor to note significant amenities or qualities that enter into the value of a parcel.
17. **Date of Sale** – The sale date of the property within 3 years.
18. **Sale Price** – This is the amount paid for the property on the above sale date.
19. **Sale Price Per Square Foot** – Sale price from line 18 is divided by the living area from line 9. The Board of Review is looking to see if your assessment per square foot falls within a range of value with like properties.
20. **Market Value Per Assessor** – The assessor’s opinion of the fair value of your home as of the beginning of the year, by multiplying the assessed value by three.
21. **Market Value Per Square Foot** – Using the assessor’s market value and dividing it by your living area gives you a market value per square foot.
22. **Land Assessment** – This is the current assessed value for the land portion of your property. This is found on the assessment notice, in the publication notice, or the County or township website.
23. **Building Assessment** – same as above only it is just the Building value.
24. **Total Assessment** – The total of both the land and building assessments.
25. **Building Assessment Per Square Foot** – Take the building assessment from line 23 for each parcel and divide by the living area from line 9. This result gives the Board a picture of whether your property is being assessed in a uniform manner with like properties.