Attached find the **2026 Residential ASSESSMENT COMPLAINT** form. It is strongly recommended that you discuss your assessment with the Township Assessor prior to filing a complaint. Many times the reason for the assessment can be made clear and the need for the filing of a complaint eliminated. If, after talking with the township assessor, you still wish to file a complaint, the assessor can supply property record cards for the subject property and any comparable properties that you choose. The 30-day time limit for filing will not be changed to allow for discussing the assessment with the assessor.
The *Knox County Board of Review Rules of Procedure* are available at https://www.knoxcountyil.gov/departments/assessment_office/index.php once we publish. You can pick up a copy of the complaint form from any other the assessors offices listed in the Rules & Procedures on page 3.

One (1) set of the complaint form and One (1) set of all evidence must be submitted with your complaint. It is recommended that you keep an additional set for yourself.

Complaints can only be filed by the owner of the property or the taxpayer of record. Owners or taxpayers of record may designate an attorney to represent them by submitting written authorization with their complaint (see c. below). See the https://www.knoxcountyil.gov/departments/assessment_office/index.php section C-2 for more information to who has standing to file an appeal. Corporations, limited liability companies, limited partnerships and other similar entities shall be represented at all stages before the Knox County Board of Review, see the Board of Review Rules section C-2-d for all rules by a person licensed to practice law in the State of Illinois. The Knox County Board of Review requires that attorneys provide their license number on each appeal, or majority stockholder, when the signed and sealed original resolution is presented as part of the application.

Non-Compliant complaint forms: If the complaint form does not comply with the Board of Review's rules, you will be sent notification acknowledging receipt of the complaint. The notification will include a copy of the first page of the complaint form and an explanation of which rules have not been complied with. You will be provided with 10 business days to bring the complaint into compliance. If it is brought into compliance within the 10 business days, the complaint will be processed. For purposes of this section, a complaint form not in compliance with the Board of Review rules is

a. A complaint form that lacks sufficient information to identify the property in question;
b. A complaint form that is not signed by the property owner/taxpayer of record: or

c. A complaint form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner/taxpayer. ***The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner/taxpayer and dated with the current date. The authorization MUST BE NOTARIZED.***

d. A complaint form that does not indicate a requested value, by either full market value or assessed value.

If a complaint is received AFTER the statutory thirty (30) days from publication filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline.

It is the responsibility of the complainant to provide the Board comprehensive evidence, relative to market value, assessment comparability, or use, in support of the complaint. Use page two of the complaint form to describe the subject and comparable properties.

For residential homes, use gross living area excluding basement. Photographs of the subject property and all comparables should be included. Examples of evidence you would submit include copies of closing disclosures, sales contracts, appraisals, pictures of your property and comparable properties. One copy of your evidence is sent to the assessor.

The township assessor also supplies their evidence electronically to the Board of Review. You may request a copy of their evidence to pick up or be emailed if you provide your email. After you receive the assessor's evidence, you may rebut it. All rebuttal evidence must be submitted at least 10 days prior to the scheduled hearing.

FARM COMPLAINTS: All farmland complaints need to have proof the land has been farmed for the previous two years. Proof can consist of copies of Federal Tax Return with the F form included for the previous two years.

THE LAST DATE FOR FILING A COMPLAINT SHALL BE: OCTOBER 19TH, 2026

The date for filing for a mailed complaint shall be the **canceled postmark date**. Metered mail must have a post office date stamp. ALL email Appeals must have a **time stamp of 4:00 pm** the last date to file.

2026 NON-FARM PROPERTY VALUATION ASSESSMENT COMPLAINT

FILL OUT FORM **COMPLETELY** AND RETURN TO:

KNOX COUNTY BOARD OF REVIEW
121 S PRAIRIE STREET, SUITE 1
GALESBURG, IL 61401
(309) 345-3845

DATE RECEIVED BOR:

INSTRUCTIONS:

Board use only: COMPLAINT# _____

1. The assessment complaint process is governed by the Board of Review's Rules and Procedures, which can be found at https://www.knoxcountyil.gov/departments/assessment_office/index.php The owner or taxpayer of record is responsible for reviewing these rules prior to filing a complaint.
2. **ONE COPY** OF THIS FORM AND ALL SUPPORTING DOCUMENTS MUST BE FILED ON OR BEFORE: **OCT 19TH, 2026**
3. All written documentation must be submitted with this form. If you should need additional time to submit an appraisal, that request of extension **must** be submitted with this form. Extensions will only be given for fifteen (15) additional days. No new evidence will be accepted at the time of your hearing.
4. Questions about this form or the Board's Rules and Procedures may be directed to the Board of Review at (309) 345-3845.

Section 1. Property Identification (required)

Township _____

PIN # _____

Property Address _____

Prop. City, State, Zip _____

Owner or Taxpayer NAME* _____
*If LLC, Corp., Inc., etc.: Must be filed by and be represented by an attorney!

Mailing Address _____

Mailing City, State, Zip _____

Daytime Telephone _____

Email Address _____

If owner or taxpayer of record is represented by an attorney, please fill out the following information. (A letter of authorization/power of attorney signed by the owner or taxpayer of record is required: otherwise, the complaint will be dismissed. See section C (2-e) of the Board of Review Rules regarding the requirements for the letter of authorization.)

Attorney ARDC# _____

Attorney Name _____

Attorney Telephone _____

Attorney Address _____

Attorney Email _____

Section 2. Reason for Assessment Complaint (required) Check all that apply:

_____The assessment indicated market value of this parcel is higher than actual value.
_____The assessment is (higher) (lower) than the assessment of comparable property in the township.
_____The property was assessed twice for 20__
_____Property was exempt January 1st, 20__
_____Other reason (example: incorrect description, homestead exemption, etc.) _____

Section 3. Recent Sale of Property

Has there been a sale of the property that has occurred in the last three years? Yes _____ No _____

If yes: What was the amount: $_____ date of sale: _____(a copy of you appraisal)

Section 4. Current Assessment/Taxpayer Opinion of value (required) For multiple parcels, use 'Addendum to Appeal'

1.By the Assessor:
Land_____ Buildings_____ Total_____ / .3333 = Fair Market Value _____

2. Complainants Claim:
Land_____ Buildings_____ Total_____ / .3333 = Fair Market Value _____

Check if Applicable:
_____ This property's Assessment was appealed to the Board of Review in the prior year.
_____ There is a pending appeal to the Property Tax Appeal Board for this proper

Section 5: Subject Property is:

_____Single Family residence
_____Duplex Multi-family
_____Condominium
_____Vacant Land

Section 6: REQUIRED see section(11-b) of the Board of Review's Rules for more information regarding hearings.

IN PERSON HEARINGS ONLY_____

Revised 2026

Section 7: Comparable Sales/Comparable EAV's (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted, or if you are appealing on the recent sale of **your** property.)

	Subject	**Comparable 1**	**Comparable 2**	**Comparable 3**
PIN Number				
Address				
Proximity to Subject				
House Style				
Land Area				
Living Area (sq ft)				
Age/Condition				
Basement/Finished Area				
Garage/# of cars				
Heat/A.C.				
Other Improvements (Decks, porches, fireplace etc.)				
Comparable Sales from the past three years (if complaint based on fair market value)				
Sale Price				
Sale Date				
Sale Price per Sq. Ft.				
Equalized Assessed Values (if complaint based on other equalized assessed values)				
Land				
Buildings				
Total EAV				
Assessment per Sq. Ft. (Bldg Assess./ Sq. Ft.)				

*Comments on comparables:*_____

Section 8. Oath (required)

I swear or affirm that I am the owner or taxpayer of record for the above captioned property (or I am an attorney for said owner or taxpayer of record and I have attached a notarized letter of authorization/power of attorney) and that the statements made and the facts set forth in the foregoing appeal are true and correct to the best of my knowledge.

_____

Owner or taxpayer of record or authorized attorney signature

_____

Print name Date

STOP READ BEFORE SIGNING

AFFIDAVIT OF HEARING WAIVER (For Residential Assessment appeals only with an assessed value reduction request under $100,000)

Complete this section *ONLY* if you want the Board of Review to render a decision based on the documents you submitted and you do not want to appear at a hearing!!!

"OATH"

I am the owner or taxpayer of record of this residential property and wish that the Knox County Board of Review accept my complaint, which has been filed, and render a decision based on the evidence submitted with my complaint. I also understand that the Board of Review will seek additional evidence from the Township Assessor, Supervisor of Assessments, or from other sources to be considered along with my complaint.

In addition, I acknowledge that no further appeal will be considered by the Board of Review once a notice is sent, but that I may appeal to the Property Tax Appeal Board within thirty (30) days after the date and/or postmark of written notice of our decision.

Under penalty of perjury, I do solemnly swear that the statements made and the facts set forth in this affidavit and appeal are true and correct, as I verily believe; and if the Board of Review accepts my evidence as the basis for the assessment, ***I hereby waive my request for a hearing.***

_____ _____

Signature of Owner or Taxpayer of Record/Attorney Date

CHECKLIST

√ Did you completely fill out all applicable sections of your complaint form? (marked ***required)***

√ Did you sign your complaint form?

√ Did you file the complaint by the final deadline date? (Late filings ***will not be accepted)***

√ If you are an attorney filing an appeal on behalf of the owner or taxpayer of record, did you include a letter of authorization signed by the owner or taxpayer of record? (If not, the complaint ***will be dismissed.)***

√ Did you provide one (1) set of both the complaint form and all supporting evidence (and keep an additional set for yourself)?

√ If you are unable to supply all of your evidence with your complaint form, did you submit a letter requesting an extension of time?

√ If you are unable to attend a hearing, (for Residential valuation complaints only) did you complete the "Waiver of Hearing", and submit it with your complaint?

What Happens Next?

After you have turned in your **completed** complaint form and corresponding evidence, the following occurs:

If you exercised your right to a hearing:

1. Your complaint will receive a docket number.
2. A copy of your complaint and evidence will be sent to the township assessor.
3. The assessor may present evidence concerning the assessment of the property.
4. The Board of Review will review both sets of evidence. They will either send you a hearing request or they may offer you a proposed decision based on the review. Proposed decision see "#5".
5. The proposed decision will be sent to you, and if you accept the stipulation, there will be no hearing. If you do not accept the proposed decision, you will need to call to request a hearing within 10 days of your notice and attend that hearing. Hearing procedures are described below.
6. The Board of Review will then make their final decision. They will mail you a "Final Notice of Decision" after all hearings have been concluded. This generally happens by December.
7. If you are not satisfied with the decision of the Board of Review, you will have **30 days** from the final notice date to file an appeal with the Illinois Property Tax Appeal Board.

If you **waived** your right to a hearing, the above applies to you ***except:***

a. You **will not** receive a hearing notice.
b. The Board of Review will make a decision based on the presented evidence and you will receive a decision as stated in #6 above.

In Person Hearing Procedures

All Hearings are held Monday through Friday, exclusive of holidays, between the hours of 9:00 am – 12:00 pm and 1:00 pm - 4:00 pm. The Board of Review may have evening hearings at their discretion.

Hearings are 15 minutes long: 5 minutes for you, 5 minutes for the assessor, and 5 minutes for the Board of Review to ask questions.

Due to time restraints of the Real Estate Tax Cycle, scheduled hearing dates and times will only be changed at the discretion of the board.

If you have any questions, please do not hesitate to call the Board of Review at (309) 345-3845.