# LaSalle County Real Estate Assessment Appeal Form

## Assessment Year 2026

**LaSalle County Board of Review**
**707 E. Etna Road**
**Ottawa, IL 61350**
**(815) 617-4200**

**Township:** _____

**Parcel (PIN) #**_____

1. This form must be completed and filed no later than 30 days after the date of publication of the assessment list for the township in which the property is located.
2. A separate appeal form must be filed for each individual parcel.
3.

| Mailing Address: | Property Address: |
|---|---|
| Name of Owner: | Street: |
| Street: | City: |
| City, State & Zip: | State & Zip: |
| Phone: | |

4. **This property is:**

☐Vacant ☐Commercial ☐Industrial
☐Residential ☐Farm ☐Other_____

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*See rules for a detailed description.*

5. **This appeal is based on:**

A. ☐ Recent sale or offered sale (complete sec 1 pg. 2)
B. ☐ Market Value/Comparable Sales (complete sec 3 pg. 3)
C. ☐ Recent Construction (complete sec 2 pg. 2)
D. ☐ Assessment Equity (complete sec 3 pg. 3)
E. ☐ Physical Data/Condition of property (See #9 below)
F. ☐ Appraisal (Provide complete copy)
G. ☐ Vacancy (Commercial - See pg. 4 sec. 4)
H. ☐ Contention of Law (submit legal brief)
I. ☐ Income Producing (Commercial See pg. 4 sec 5)
J. ☐ Preferential Assessments (See pg. 4)

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6. The assessment for the tax year:

| | | | |
|---|---|---|---|
| **2026 Assessment:** | Land: | Bldg(s): | Total: |
| **Taxpayer/Owner Opinion of Value:** | Land: | Bldg(s): | Total: |

☐ **If your request is for a reduction in assessment of over $100,000 please check this box.**

**STOP**
**Read 7-11**
**Carefully**

7. Make sure all information above is completely filled out.
8. Next you will need to complete information that #5 directs you to.
9. If Physical Data has a discrepancy with the assessors' data – specify error and send evidence. If subject property has condition problems, date stamped interior and/or exterior photos **must** be submitted with a brief explanation.
10. Taxpayer/Owner of Record or authorized Attorney for the owner must sign page 5.
11. Failure to complete all applicable parts of this form will result in this form being returned to the appellant with an explanation of why it wasn't accepted and the taxpayer will have an additional 10 calendar days to resubmit this complaint. (Note: This will only be returned once.)

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| | |
|---|---|
| Board of Review Chairman: | Board of Review Member: |
| Date: | Board of Review Member: |

## Section 1

## RECENT SALE DATA (Required if checked on pg. 1 #5)

This information is used to determine if the sale of the subject property can be considered "arm's length" and a true indication of market value. Sales between relatives, under stress, compulsory (court order, divorce, condemnation, etc.) are not considered true indicators of actual value.

**Read carefully and answer all questions.**

Full consideration (sales price) $_____ Date of sale _____

Condition of the building at time of sale **(EXPLAIN & ATTACH DATE STAMPED PHOTOS OF CONDITION)**_____

_____

_____

_____

From whom purchased_____

Is the sale of this property a transfer between family or related corporations? ☐ Yes ☐ No

Has the property been remodeled or improved since purchased? ☐ Yes ☐ No

If yes, also complete **Section #2,** as it relates to improvements after purchase.

Sold by: ☐ Owner ☐ Realtor ☐ Auction ☐ Other_____

Name of Realtor firm: _____ Agent: _____

Was the property advertised for sale? ☐ Yes ☐ No For how long (days-months)? _____

If so, in what manner? ☐ Local Newspaper ☐ Multiple Listing ☐ Other

Was this sold via, ☐ an installment contract ☐ a contract for deed, or ☐ a foreclosure?

Was the seller's mortgage assumed? ☐ Yes ☐ No If yes, specify amount $_____

Date occupied_____

## Section 2

## RECENT CONSTRUCTION (Required if checked on pg. 1 #5)

Cost of improvements $_____ Description of Improvements made_____

_____

_____

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 your 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 indirect costs as well.**

## COMPARABLE SALES/MARKET VALUE OR ASSESSMENT EQUITY

**(This information is required if you checked either one of these on pg. 1 #5)**
**If appeal is based on sales, comparable sales must be prior to 1/1/2026.**

**An appraisal from an Illinois State Licensed Appraiser may be substituted for completion of this section.**

*Please attach and label (Subject, Comp #1, Comp #2, etc.) a recent photograph of the Subject Property and Comparable properties used in the complaint. Additionally, please attach any other information that is relevant to the value of the Subject Property.*

| | Your Property | Comp #1 | Comp #2 | Comp #3 |
|---|---|---|---|---|
| PIN/Parcel number | | | | |
| Property address | | | | |
| Number of stories (1, 1B, 2, Tri, Bi) | | | | |
| Exterior condition (Br/Fr) | | | | |
| Age of property | | | | |
| Garage/carport (1c, 2c) | | | | |
| *Other improvements | | | | |
| **Size – square feet (using exterior measurements) | | | | |
| Sale date/price | | | | |
| Land assessment | | | | |
| Bldg. assessment | | | | |
| Total assessment | | | | |

*Other Improvements – This would be anything extra on the property. Example, pole bldg, extra garage, shed, pool, finished basement etc.

**Size – square feet - This would be the total square feet of living space, based on exterior measurements.

Comparable Sales/Market Value: 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. **(Please 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. **(Please Note: The comparable properties should be similar to the subject property in size, design, age, amenities, and location.)**

Appraisal: Market value may also be indicated by a recent sale of the subject property, prior to 1/1/26, arm's length sales of comparable properties during the 3 years prior to 1/1/26 or an appraisal done for the purpose of market value with a valuation date of 1/1/26. An appraisal done in prior years and not done for assessment purposes, (i.e. a mortgage, home improvement, divorce, etc.) as of January 1 of the assessment year, will be reviewed for informational purposes only.

Preferential Assessments: Preferential Assessments are assessment procedures established by Article 10 of the Illinois Property Record Code. Appeals alleging that a property qualifies for a preferential assessment under Article 10 shall include a brief citing; the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question, together with an explanation of why the property in question qualifies for such preferential assessment and valuation sought by appellants.

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## Section 4

### ADDITIONAL INFORMATION RELEVANT TO THE VALUE OF THE PROPERTY

Vacancy (Commercial): Appeals based on vacancy should address *market vacancy*, not the property's vacancy alone. Therefore, if an appeal for a reduced assessment is made based upon vacancy, you will be required to provide an Affidavit of Vacancy for 2023, 2024 and 2025, **as well as evidence of market rates of vacancy of similar properties for the same years. Affidavit forms can be found online at lasallecountyil.gov.**

Any other comments/statements you would like to be considered: _____
_____
_____
_____

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## Section *5*

## INCOME PRODUCING APPEAL

Appeals based on Income Producing Property please refer to **pages 8 & 9 in the LaSalle County Board of Review Rules & Procedures**, letter (I.) Income Producing Property.
You will be required to complete an Income/Expense form for the year 2026 using income from 2023, 2024, and 2025. Forms can be found online at lasallecountyil.gov.
Please note, the Income Approach is most likely not an appropriate valuation approach for single unit residential, duplex, single tenant, owner occupied commercial or industrial and special purpose properties.

_____

Please contact our office with questions by phone or email.

Phone: (815)617-4200

Email: breview@lasallecountyil.gov

Board of Review will consider each appeal which is properly filed. ***The Board of Review may physically inspect the subject property if necessary. The Board will then notify the appellant with the tentative notice. If the appellant disagrees with the tentative notice you will have 10 days from the notice date to schedule a hearing with the board.***
Hearings before the Board of Review are conducted informally. The appellant and other witnesses should be prepared to testify under oath and to answer questions the Board of Review may have.

*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 appellant; and the statements made and the facts set forth in this appeal are true and correct to the best of my knowledge; and that the above evidence is attached to this appeal. Any attorney filing an appeal on behalf of an owner of record, must have an authorization form by the owner of record. Authorization is indicated by the signature of both owner and attorney. The authorization must accompany the original appeal form.*

Signature of Owner or Attorney for Owner
(Attorney must practice law in the State of Illinois)

Phone of Owner or Attorney for Owner

Address if different from above

*THIS FORM MUST BE POSTMARKED OR RECEIVED AS A FAX OR EMAIL NO LATER THAN 30 DAYS AFTER DATE OF PUBLICATION. *(Please note; date stamped on metered mail is not accepted by the Board as an official postmark.)*
FAX # (815) 434-8327
EMAIL: breview@lasallecountyil.gov

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Date received _____ Initials _____

Date returned to appellant due incompletion of the appeal _____ Initials _____

Date returned received _____ Initials _____