Attached find the **2026 Commercial/Industrial 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 this link:

https://www.knoxcountyil.gov/departments/assessment_office/index.php.

If you would like us to mail you a complaint form and rules, please call 309-345-3845.

**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 Board of Review Rules 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 defined as:

**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. You can use the GIS map: https://knoxcountyil.maps.arcgis.com/apps/webappviewer/index.html?id=dc417ecbf34f49368c0b3c4dff7a60b9 and turn on the recent sales tab for the previous year.

For commercial properties provide the square foot of the buildings. 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 electronically.

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 by email 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 COMMERCIAL/INDUSTRIAL 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

**Board use only:** COMPLAINT# _____

DATE RECEIVED BOR: _____

**INSTRUCTIONS:**

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 SET** OF THIS FORM AND ALL SUPPORTING DOCUMENTS MUST BE FILED ON OR BEFORE: **OCT 19TH, 2026**
3. All evidence must be submitted with this form. If you should need additional time to submit evidence, that request of extension **must** be submitted with this form. Extensions will only be given for fifteen (15) additional days.
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 _____

Property 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 Name _____

Attorney Address _____

Attorney ARDC# _____

Attorney Telephone _____

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: _____ (1 copy of the complete 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. Complainant's 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 property.

**Section 5: Subject Property is:**

| | | |
|---|---|---|
| ☐ Apartment Building (7+ Units) | ☐ Commercial (specify) _____ | % owner occupied _____ |
| ☐ Office | ☐ Industrial Building | % tenant occupied _____ |
| ☐ Retail Establishment | ☐ Warehouse Building | % vacant _____ |
| ☐ Bank Building | ☐ Vacant Commercial or Industrial Land | Total _____ |
| ☐ Gas Station | ☐ Other (specify) _____ | 100% |

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**Section 6: Comparable Sales/Comparable EAV's** (required unless appealing on incorrect physical description of property, or if a complete appraisal report is submitted)

| | Subject | Comparable 1 | Comparable 2 | Comparable 3 |
|---|---|---|---|---|
| PIN Number | | | | |
| Address | | | | |
| City | | | | |
| Office Area (sq ft) | | | | |
| Other Area (sq ft) | | | | |
| Gross Area (sq ft) | | | | |
| Land Area | | | | |
| Age/Condition | | | | |
| Parking Spaces | | | | |
| Vacancy | | | | |
| Heat/A.C. | | | | |
| Other Improvements (Storage buildings etc.) | | | | |

***Comparable Sales from the past three years (if complaint based on fair cash 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 7. Oath** (required)

I swear or affirm that I am the owner/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

**Section 8:** (**REQUIRED**)(see section C (11-b) of the Board of Review's Rules for more information regarding hearings):

In Person Hearing: _____