WILL COUNTY
BOARD OF REVIEW
Commercial
Assessment Complaint

WILL NOT ACCEPT AN ASSESSMENT COMPLAINT WITHOUT **ONE (1)** COPY OF THE ASSESSMENT COMPLAINT AND ALL EVIDENCE.
(NO staples or other bindings can be used)

TO SUBMIT YOUR ASSESSMENT COMPLAINT ELECTRONICALLY GO TO:
BORCOMPLAINTS.WILLCOUNTYSOA.COM

ALL EVIDENCE should be submitted with your assessment complaint.
Do **NOT** create your own grid. Use the grid provided in this packet.

Please read carefully as the rules have changed!

** DUE TO SECURITY CHANGES IN THE WILL COUNTY OFFICE BUILDING, **ALL VISITORS ARE REQUIRED TO PASS THROUGH A SECURITY CHECK UPON ENTRANCE TO THE BUILDING.****

- PLEASE ARRIVE TO THE BUILDING AT LEAST **15 MINUTES** IN ADVANCE OF YOUR SCHEDULED HEARING. THIS WILL ALLOW YOU TIME TO PASS THROUGH SECURITY AND ARRIVE AT YOUR HEARING IN A TIMLEY MANNER.

HEARINGS CANNOT BE RESCHEDULED IF YOU ARE LATE!

COPIES OF ALL HEARING SCHEDULES CAN BE FOUND ON WWW.WILLCOUNTYSOA.COM OR BY LOGGING INTO BORCOMPLAINTS.WILLCOUNTYSOA.COM WITH YOUR USER ID AND PASSWORD.

Revised 6/2/2025

Will County Board of Review 2026

The Will County Board of Review has adopted these rules and procedures "for the guidance of persons doing business with them and for the orderly dispatch of business" (35 ILCS 200/9-5). Questions may be directed to the Board of Review office at (815) 740-4707.

Rules and Procedures

Susan E. McMillin, CIAO-I, Member

Sue L. Smith, CIAO, Member

Ann Crickman, CIAO, Member

Dale D. Butalla, CIAO-M, IAAO-P, Clerk of the Board of Review

Township Assessor Contact Information

In Will County, all initial assessed valuations are developed at the Township level, not the County level. **Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor prior to the filing of a complaint with the Board.** Many times the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint. After talking with the Township Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules governing hearings before the Board. **By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor.**

Channahon
- Christina McCabe -
25461 S Fryer St
Channahon, IL 60410
Phone: (815) 467-2831

Crete
- Mary Tamez -
1367 Wood Street
Crete, IL 60417
Phone: (708) 672-8291
www.cretetownship.com
mary@creteassessor.com

Custer
- Andrew Kooistra-
35332 Grant Avenue
Custer Park, IL 60481
Phone: (815) 351-6389
akooistracustertownship@gmail.com

DuPage
- Kenneth Harris -
241 Canterbury Lane
Bolingbrook, IL 60440
Phone: (630) 759-1315
www.dupagetownshipassessor.com
assessor@dupagetownshipassessor.com

Frankfort
- Joe Kral -
11000 W. Lincoln Highway
Frankfort, IL 60423
Phone: (815) 464-3180
www.frankfortassessor.com
info@frankfortassessor.com

Green Garden
- Jane Bushong -
10808 W. Monee Manhattan Road
Monee, IL 60449
Phone: (708) 607-0006
https://greengardentownship.com/greengardenassessor/
ggtownshiptaxes@gmail.com

Homer
- Carmen Maurella -
14350 W. 151st Street
Homer Glen, IL 60491
Phone: (708) 301-8166
www.homerassessor.org
forms2@homerassessor.com

Jackson
- Delilah LeGrett -
100 E. Mississippi Avenue
P.O. Box 411
Elwood, IL 60421
Phone: (815) 423-5780
https://jacksontownshipil.com/assessor/
jacksontownshipassessor@gmail.com

Joliet
- Jim Brenczewski -
175 W. Jefferson Street
Joliet, IL 60432
Phone: (815) 726-5446
www.jolietassessor.net
assessorweb@joliettownship.net

Lockport
- Mary Ann Williamson -
1463 S. Farrell Road (2nd Floor)
Lockport, IL 60441
Phone: (815) 838-0780
www.lockporttownshipassessor.com
maryann@lockporttownship.com

Manhattan
- Kristen Blaser -
230 S. Wabash Street
Manhattan, IL 60442
Phone: (815) 478-5154
https://manhattantownship.com/assessor
assessor@manhattantownship.com

Monee
- Sandra Heard -
46 Towncenter Drive
University Park, IL 60484
Phone: (708) 534-6023
www.moneeassessor.com
moneeassessor@gmail.com

Township Assessor Contact Information

New Lenox
- Mark A Munizzo -
1100 S. Cedar Road
New Lenox, IL 60451
Phone: (815) 485-9419
www.newlenox.org/assessor
assessor@newlenox.org

Peotone
- Virginia Hamann -
8212 W. Kennedy Road
Peotone, IL 60468
Phone: (708) 258-9192-Ext 1
vhamann@peotonetownship.gov

Plainfield
- Erin Kljaich -
22525 W. Lockport Street
Plainfield, IL 60544
Phone: (815) 436-5110
www.plainfield-township.com/assessor/
info@plainfieldassessor.com

Reed
Doug Money
440 N. Division Street
Braidwood, IL 60408
Phone: (815) 458-6068
assessor@reedtownship.us

Troy
- Nick Surges -
25448 Seil Road
Shorewood, IL 60404
Phone: (815) 744-5806
www.troytownship.com/assessor/
nsurges@troytownship.com

Washington
- Patricia Peters -
30200 Town Center Road
Beecher, IL 60401
Phone: (708) 231-1175
www.washingtontownshipil.com
assessor@washingtontownshipil.com

Wesley
- Jennifer Freis -
21333 W. Ballou Road
Wilmington, IL 60481
Phone: (815) 476-7742

Wheatland
-Buce Darata
4232 Tower Court
Naperville, IL 60564
Phone: (630) 717-0092
www.wheatlandassessor.com
generalassessor@wheatlandassessor.com

Will
- Helen Heisner -
30317 S. Will Center Road
Peotone, IL 60468
Phone: (708) 258-6774

Wilmington
- Isaac Orr -
120 N. Main Street
P.O. Box 397
Wilmington, IL 60481
Phone: (815) 476-7255
assessor@wilmingtontownship.us

Wilton/Florence
- Mary Tamez -
18385 W. Commercial Street
Wilmington, IL 60481
Phone: (708) 247-5539
assessor@florencewiltonmultitwp.com

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Rules and Procedures

The Illinois Property Tax Code requires that valuations for the 2026 assessment year shall be made as of January 1, 2026 (See 35 ILCS 200/9-155, *et seq.*). It also requires that the assessments reflect 33 1/3% of the fair cash value of property, as determined by sales from 2023, 2024, and 2025 (See 35 ILCS 200/1-55). Any party presenting valuation evidence from sales prior to January 1, 2023, or after January 1, 2026, has the burden of proof of establishing why such evidence best represents the valuation period in question and should be considered by the Will County Board of Review.

For the purpose of these 2026 Rules and Procedures the Will County Board of Review shall hereinafter also be referred to as "Board of Review" and "Board". Additionally, the Supervisor of Assessments who statutorily is also the Clerk of the Board of Review (35 ILCS 200/3-30) shall hereinafter also be referred to as "Clerk of the Board of Review", "Clerk of the Board", or "Clerk".

A. Administrative Rules

1. ***Convening the Board.*** The Board will convene on or before the First Monday of June and will recess from day to day as may be necessary.
2. ***Severability.*** In the event any section, provision, or term of this policy is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.
3. ***Amendments.*** These rules may be amended at any time; amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board. These rules are subject to change per state mandate.
4. ***Retroactivity***. A Board complaint decision resulting in a change of assessed value will be effective for only the current assessment year; the Board does not have retroactive power except with regard to omitted property and the process of stipulation of assessed value on complaints which are currently before the Property Tax Complaint Board for prior tax years.
5. ***Date of Filing.*** The preferred method of filing is electronic submission through borcomplaints.willcountysoa.com. Complaints sent by the United States mail shall be considered filed as of the postmark date in accordance with Section 1.25 of the Statute on Statutes. Complaints sent by a delivery service other than the United States Postal System shall be considered as filed as of the date sent as indicated by the shipper's tracking label. Complaints lacking a postmark date and received after the filing deadline will not be accepted.
    a. This provision does not apply to communications mailed to any location other than the Board's office at 302 North Chicago Street 2nd floor, Joliet, Illinois 60432.
    b. Communications mailed but not received by the Board, or if received but without a cancellation mark or with the cancellation mark illegible or erroneous, shall be deemed filed with or received by the Board on the date it was mailed, but only if the sender establishes by competent evidence that the communication was deposited,

properly addressed, in the United States mail on or before the date on which it was required or authorized to be filed or was due.

c. Submitting electronically through borcomplaints.willcountysoa.com by the deadline date will be considered a submission subject to non-acceptance or acceptance by the Board of Review.

6. ***Forms.*** Our official and current forms are available from the Clerk of the Board of Review's web site at willcountysoa.com.; selected forms are also available from the Clerk of the Board during regular business hours. The Board will not send forms out by overnight express, fax machine, emails, or any method other than first class mail.
7. ***Ex Parte Communications.*** Ex parte communications are those that are from one side in a matter to be considered by the Board, with the other side absent or unrepresented.
   a. Except in the disposition of matters that agencies are authorized by law to entertain or dispose of on an *ex parte* basis, the Board Members shall not, with respect to any pending complaint, communicate directly or indirectly, in connection with any issue of fact, with any person, party or the representative of any party, except upon notice and an opportunity for all parties to participate.
   b. An *ex parte* communication received by any Board Member shall be made a part of the record of the pending complaint, including all written communications, all written responses to the communications, and a memorandum stating the substance of all oral communications and all responses made and the identity of each person for whom the *ex parte* communication was received.
   c. Communications regarding matters of practice and procedure, such as the status of complaints, filing requirements, form letters, scheduling of hearings, administrative review, and the like, are not considered *ex parte* communications under this Section.
8. ***Failure to Follow Board Rules.*** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
9. ***Freedom of Information Act Policy.*** The Board of Review is a public body as defined in the Freedom of Information Act (See 5 ILCS 140). The Board's Freedom of Information policy shall be conspicuously posted at the Board's office and shall be posted on the Clerk of the Board's web site willcountysoa.com.
10. ***Ethics Policy.*** No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest.
    a. No member may participate in any hearing where the complainant is a family member, personal friend, employee, or business client of the member.
    b. No member may participate in any hearing where the complainant offers an appraisal or document prepared by the member as evidence in the complaint.
    c. No member shall testify before the Will County Board of Review in any capacity regarding any Will County property.
    d. No member shall testify before the Illinois Property Tax Complaint Board on behalf of a taxpayer in any capacity regarding any Will County property.

e. Nothing in this section shall be construed to prevent a member from testifying in a complaint where the member is the owner or taxpayer of the property.
f. No member shall accept any gift of any type from any property owner, attorney, witness, or assessing officer who appears before the Board of Review in any capacity.
g. Except where it conflicts with other provisions of this section or otherwise conflicts with Illinois law, the Board of Review adopts Chapter 1, Article III, Section 3 (Ethics) of the Will County Code, as amended from time to time
h. This section shall apply to both full and additional members of the Board of Review.

11. **Dress Code**. All complainants are required to wear appropriate attire to attend a hearing.
12. **Conflicts with Illinois Tax Code**. These rules are procured in compliance with the Illinois Tax Code. In the event of a conflict between these rules and the Illinois Tax Code, the Illinois Tax Code shall take precedence.
13. **Conflicts with Open Meetings Act**. These rules are procured in compliance with the Open Meetings Act. In the event of a conflict between these rules and the Open Meetings Act, the Open Meetings Act shall take precedence.

B. Meetings

1. ***Location.*** Regular meetings and hearings of the Board will be held at the Will County Supervisor of Assessments Office, 302 N. Chicago Street, second floor, Joliet, IL 60432. Meetings may be held at other locations in the County at the discretion of the Board.
2. ***Open Meetings.*** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120). In the event of a conflict between these rules and the Open Meetings Act, the Open Meetings Act as amended shall apply. If a hearing on an assessment complaint includes the majority of a quorum, it must be open to the public.
   a. Audio or video recording of meeting and hearings is permitted by any person if stated prior to hearing beginning; however, it cannot be done in such a way as to disrupt the meeting, and participants will be required to identify themselves to facilitate such recordings.
   b. Public Comments are limited to 3 minutes.
   c. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board within fifteen (15) business days. The cost of the transcript will be borne by the complainant.
   d. The Board's hearing rooms have a limited capacity. If the complainant anticipates the attendance of more than five witnesses or other persons, the complainant must immediately contact the Clerk of the Board, who will make arrangements for a more suitable venue. If no one has informed the Clerk that a large group is expected and more persons come to the hearing than can be safely permitted in the room, the Board may restrict the number of people in the room to those who can be safely admitted.

e. Observers do not have a right to speak or present evidence at a hearing unless they are called to do so by someone with standing before the Board (see Rule C.3 for information regarding standing before the Board).
f. The Board of Review will not conduct telephone or virtual hearings.
g. Pursuant to Section 7(e) of the Open Meetings Act, in the event of a Disaster Declaration, the Chairperson of the Board of Review reserves the right to determine whether an in-person meeting is not practical or prudent because of the disaster. In that event, the procedures outlined in the Open Meetings Act and that section of the act as amended shall be followed.

3. ***No Rescheduling.*** Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed unless the County Office Building is closed for weather or other emergency-related reasons.
4. ***Improper Conduct or Language.*** When a hearing participant engages in threatening, disruptive, vulgar, abusive or obscene conduct or language (including use of racial epithets) which delays or protracts a proceeding, the Board, by any Member, or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.
5. ***Conduct of Meetings and Hearings.*** In connection with any proceeding before the Board, the Board and/or hearing officer shall have full authority to:
   a. Conduct and control the procedure of the hearing.
   b. Admit or exclude testimony or other evidence into the record pursuant to these rules.
   c. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
   d. Require the production of any book, record, paper or document at any state of the complaint or of the hearing which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, or document may result in the dismissal of the complaint.
6. ***Hearings***. All hearings will be conducted by one or more hearing officer(s) and will be based on the written evidence presented by the complainant and respondent(s), supplemented by oral arguments of the parties. All hearing dates and times (oral/waived) can be found at willcountysoa.com or by logging into borcomplaints.willcountysoa.com.

   If the "Affidavit of Hearing Waiver" section within the complaint form is not signed, an in-person hearing will be scheduled. Should the complainant not appear for the scheduled hearing (per Rule B:7) it will be marked as a "No Show" and will **not** receive a final decision notification.

   a. Electronic submission: Each complaint requiring an oral hearing will be given notice electronically through borcomplaints.willcountysoa.com of the date and time of the hearing.

b. USPS submission: Each complaint requiring an oral hearing will be given notice electronically through borcomplaints.willcountysoa.com or US Mail, if no electronic communication is provided of the date and time of the hearing.

In order to be represented by an attorney the current Will County attorney authorization form must be on file. If there is a substitution of attorney a valid withdrawal letter from the previous attorney and the current attorney authorization form from the current attorney must be submitted to the Board of Review via bor@willcounty.gov no later than 2 business days after change of attorney.

7. ***Non-Appearance for the Scheduled Hearings:*** In the event of a non-appearance by a complainant, in accordance with Rule C:11f, who has requested a hearing, the Board shall dismiss the complaint unless a properly executed Board of Review Stipulation Form has been submitted by the Township Assessor. A Stipulation Form shall not be considered properly submitted if it lacks evidence to support the valuation conclusion.

C. Assessment Complaints — General Procedures

1. ***Consultation with the local Township Assessor.*** Taxpayers are strongly encouraged to discuss their real estate assessments with the local Township Assessor prior to the filing of a complaint with the Board. Many times the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint.
   a. After talking with the local Township Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules governing hearings before the Board.
   b. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the local Township Assessor.
2. ***Basis for the Assessment Complaint.*** There are generally four legitimate basis for assessment complaints:
   a. Overvaluation (see section D of these rules for further information).
   b. Equity of assessment (see section E for further information).
   c. Discrepancy in Physical Data (see section F for further information).
   d. Property qualifies for Preferential Assessment (see section G of these rules for further information).

   Neither the amount of taxes paid, nor the change in the individual or aggregate property tax rates, nor the percentage of assessment change are appropriate basis for contesting the assessment of a property. The Board of Review has no authority over any valuation prior to the 2025 year; therefore, percentage of assessment change is not a valid basis for an assessment complaint. Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, together with a statement of the contention(s) of law the contesting party desires to raise. The Board requires that the

complainant's evidence be submitted either electronically or paper copy at the time of filing the Real Estate Complaint; along with the original complaint form, except for a documented appraisal report for **Commercial or Industrial property only**, which must be received in the Board office no more than ten (10) calendar days after the filing deadline per Rule C:11h. Copies of all complaints and evidence are forwarded to the Township Assessor.

3. ***Standing to File a Complaint.*** Only a taxpayer or owner of property dissatisfied with the property's assessment for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer, may file a complaint with the Board.
   a. Any attorney filing a complaint on behalf of a taxpayer or property owner must have a notarized authorization by an owner of record; this authorization must accompany the original complaint form. **ONLY** the notarized current "Verification of Authority to Represent Owners of Real Property" form provided by the Will County Board of Review will be accepted as proper authorization; all other authorizations will not be accepted. The attorney authority to represent form is valid only for the current tax assessment levy year. Authorizations not signed by management agents, association presidents (unless accompanied by a resolution of authorization by the association's board pursuant to 765 ILCS 605/10), or any party other than the property owner will also be returned to the property owner.
   b. Any taxpayer whose property is in a trust must provide a copy of the trust agreement stating they are trustee/beneficial owner of the property or complete the Board of Review Disclosure form.
   c. Any taxpayer who is not the owner of record or the beneficial owner via an Illinois Land Trust (such as a tenant who has been assigned the legal liability for property taxes) must, at the time of filing the complaint, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer. Corporations must be represented by an attorney licensed to practice law in Illinois.
   d. Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See *In Re: Yamaguchi*, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec. 928); therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner.
   e. Any party seeking to contest the standing of another party to file an assessment complaint must do so in writing to the Clerk of the Board within the same time limits established to provide evidence under Rule C.13 of these Rules and Procedures.
4. ***Reductions in Excess of $100,000.*** Pursuant to 35 ILCS 200/16-55, if a complainant is requesting a reduction in assessed valuation of $100,000 or more, or if a Township Assessor is proposing a settlement that would result in a reduction in assessed valuation of $100,000 or more, the Board will notify each respective taxing district electronically when applicable.

a. Complainants must supply their requested assessment total in the appropriate space on the complaint form or must check the appropriate box if it is anticipated that an appraisal report will be submitted that would result in a reduction of $100,000 or more in assessed value. If this information is not provided the Board will not make a reduction of $100,000 or more.
b. If a Township Assessor submits a proposed stipulation that would result in a reduction of more than $100,000 in assessed value, the Clerk of the Board must be notified by the Township Assessor eight (8) business days prior to the scheduled hearing. The Clerk of the Board will then notify all taxing districts.

5. **Complaint Forms**: Copies of the current authorized complaint forms can be found online at https://www.willcountysoa.com/ or can be obtained in-person at the Will County Supervisor of Assessments Office located at 302 N. Chicago Street, Joliet, IL 60432.
5A. Insufficient Complaint Forms. A complaint form that lacks sufficient information to identify the property in question. An assessment complaint form filed within the statutory deadline as outlined in these rules. Any amended information within the ten day period shall be limited to the missing information required.
    i. A complaint form must have one of the following identifiers:
        1) A valid identifiable name and valid identifiable parcel number that is the subject of your complaint.
        OR
        2) A valid identifiable name and valid identifiable property address that is the subject of your complaint.
    ii. **An insufficient complaint form will not be considered a valid filing resulting in the non-acceptance of the complaint.**

5B. Incomplete Complaint Forms. Complaint forms that are missing select information will be given the opportunity to submit the required information. The Clerk of the Board is authorized to request the missing information required on the Board's behalf. The complainant will be given notice of required information and granted ten (10) business days to comply. Any amended information within the ten-day period shall be limited to the missing information required. An assessment complaint form must be filed within the statutory deadline as outlined in these rules. Should the required information not be received on or before the end of ten (10) business days, it will result in the dismissal of said complaint. For purposes of this section, an Incomplete Complaint Form is defined as:

a. Any form(s) other than the current official authorized forms. (refer to Rule A:6)
b. A complaint form that is not signed by the property owner or taxpayer;
c. A complaint form that is signed by an attorney, but is not accompanied by the current official Board of Review authorization form signed by the property owner; (refer to Rule C:3a)
    1) Attorney authorization must be the one provided by the Will County Board of

Review.

d. A complaint form that is blank or otherwise lacks evidence
   1) Correct property identification number
   2) Property address
e. A complaint form that has a discrepancy in the property owner or taxpayer name:
   1) Complainant filing name does not match Will County records
   2) Properties in trust must be represented by an attorney licensed to practice law in Illinois or a tax payer responsible for payment of taxes pursuant to a written agreement (refer to Rule C:3b)
   3) Properties in "land trust" must submit a signed disclosure form
   4) Property that is leased must provide a copy of the current lease agreement clearly identifying who has authority to file complaint (refer to Rule C:3b)
f. A complaint filed on property where the complainant is a corporate entity but is not represented by a licensed, practicing Illinois attorney. (refer to Rule C:3b)

All documentation to resolve any of the incomplete issues must be electronically submitted through borcomplaints.willcountysoa.com.

6. ***Facsimiles/Email.*** Faxed and/or e-mailed complaint forms will not be accepted.
7. ***Duplicate Submissions:*** In the event of multiple submission on a parcel, that has not been withdrawn, the first submission received first will be processed.
8. ***Contiguous Parcels.*** When filing a complaint, all contiguous parcels seeking a reduction in assessed value must be filed on, using the current official addendum form. For purposes of this rule, contiguous parcels include all parcels that are physically contiguous, have a unity of use, and are owned by the same owner(s) of record, including beneficial ownership.
9. ***Excess Land.*** An argument that a portion of a property should be treated as excess land shall be supported by a plat of survey detailing the dimensions and locations of all buildings, parking areas, or other improvements; any unimproved areas or storage used, and the product or person flow across the property. The actual use of the property shall be specified. A recent original and a clear photograph of the land claimed to be excess shall be filed with the Board.
10. ***Properties with Multiple Parcel Numbers.*** If a single property has multiple property index numbers, the complaint may be filed on one form; however, the complaint must be accompanied by the current official addendum form and entered into the Board of Review portal; clearly stating all property index numbers within the complaint. For purposes of this section, the term *single property* is defined as a property that is physically contiguous, has a uniform ownership, and a uniform highest and best use. Any parcel numbers not included on the current official addendum will **NOT** be considered part of the complaint. If there is any conflict between the complainant form and data entered in the Portal, the form shall take precedence.

11. ***Filing Deadline.*** Fully completed complaints must be filed with the Clerk of the Board on or before 30 calendar days after date of publication of the current year assessment list (35 ILCS 200/16-55).
12. ***Submission of Evidence.*** The Board will consider all evidence submitted. All evidence and written brief to support complaints' opinion of market value must be submitted to the Clerk of the Board either electronically by submission at **borcomplaints.willcountysoa.com** or by paper copy at the time of filing the Real Estate Complaint. NOTE: The current official complaint portal page on the official complaint form must be signed either by the owner or legal counsel. Electronic signatures will be accepted. With the exception of appraisals under rule C:12 all evidence must be submitted at once via electronic or paper.
    a. For residential property, two (2) pictures (one front view and one back view) of the subject property must be submitted. Front view pictures must be submitted for all comparable properties. The pictures must be camera dated. The pictures must be taken the year the complaint was filed.
    b. Front and back of property record card must be submitted. Property record card must be obtained from the local Township assessor. Supervisor of Assessments property record cards will not be accepted. However, Township Assessor website property record cards will be accepted provided the data contained on the website property record card is the most current Township Assessor data as stated on the Township website.
    c. A written brief or letter explaining the factual reason for the complaint must be provided.
    d. Grids, property record cards and Illinois Transfer Declarations are not required if a USPAP compliant appraisal is supplied. However, information from the appraiser's work file may be requested from either the Board of Review, township assessor or intervenor.
    e. On commercial or industrial leased property, the taxpayer shall furnish certified copies of the most recent three-year income and expense statements along with current leases and rent rolls, and notarized vacancy affidavits.
    f. If no evidence is submitted with the complaint form, the complainant will receive a 5-minute No Evidence Hearing. **NO WAIVER OF HEARING WILL BE ACCEPTED ON NO EVIDENCE HEARINGS.** Any evidence filed subsequent to the deadline date, this excludes commercial/industrial complaints that properly file for a 10-business day extension for appraisals, will be considered the same as no evidence and be given a 5-minute No Evidence hearing. Said evidence will be available electronically to the appropriate Township Assessor.
    g. A scheduled hearing may be waived, due to a scheduling conflict. The affidavit of waiver must be submitted **five (5) business days prior to the actual hearing date**. Due to time restraints, hearings will **not** be rescheduled.
    h. No extension of time will be granted for evidence submission, except for a

documented appraisal report for **Commercial or Industrial property only**. The complainant must obtain a letter from the appraiser stating they have been contracted to do an appraisal on said property. This letter must be attached to the original submission and accompanied by a letter from the attorney requesting a ten (10) business day extension of the complaint deadline to submit the appraisal.

i. Any evidence received past the filing deadline will be marked as "late evidence". It will be at the discretion of the Board of Review to accept or deny said evidence as part of the filed complaint.
   1) Late evidence can be submitted up to 10 calendar days prior to the scheduled hearing to the Board of Review email bor@willcounty.gov and will be marked "Late Evidence". No evidence will be accepted at the time of the hearing. Acceptance of late evidence can be objected to by any of the parties involved. The Board of Review has final jurisdiction deciding if the late evidence will be accepted.
   2) Due to the limited time for complaints to be reviewed **NO** written rebuttal evidence will be permitted. Only during an in-person hearing will verbal rebuttal be permitted.

13. ***Disclosure of Recent Sale Required.*** A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place on or after June 30, 2026, and shall file with the Board appropriate relevant sales documents. (ie Illinois Real Estate Transfer Declaration PTAX 203, closing documentation, etc.)

a. Both the seller's and the buyer's identity must be revealed, as well as any other relationship between them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidiary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arm's length.
b. When sales documents reflect a market value substantially above or below the Assessor's market value, taxpayers shall provide the Board with an affidavit from a party, having knowledge of the facts, stating a description of the events leading up to the sale, including prior purchase proposals, cash amounts offered, length of time on the market, and the reasons for the sale.
c. Any personal property included in the sale must be fully documented, including it's fair cash value.

14. ***Evidence Submission by Township Assessors.*** Township Assessors may submit evidence regarding a property subject to an assessment complaint. All evidence to support the Township Assessor's opinion of market value (including complete Property Record Cards).

a. For all complaints, the Township Assessor submitting evidence must submit a copy of the evidence via the Board of Review complaint portal for the complainant to retrieve no less than eight (8) business days prior to the hearing.
b. If insufficient evidence relating to the complaint is submitted by the Township Assessor, the Board may, at its sole discretion, conduct an independent investigation regarding the taxpayer's claim.

c. A Township Assessor may, at the Township Assessor's sole discretion, submit a Board of Review Stipulation form signed by the Township Assessor, the complainant and intervenor (if applicable). If such form is submitted, it must include evidence to support the valuation conclusion.

15. ***Evidence Submission by Intervening Taxing Bodies.*** Taxing Bodies may intervene in assessment-complaint proceedings pursuant to 35 ILCS 200/16-55. All evidence to support the Taxing Body's opinion of market value (including complete Property Record Cards) must be submitted to this office no less than fourteen (14) business days prior to the hearing.
    a. For all complaints where the complainant has submitted their complaint via the complaint portal, any Taxing Body submitting evidence must submit a copy of the evidence via the complaint portal for the complainant to retrieve no less than **five (5)** business days prior to the hearing.

16. ***Hearing Officers.*** Any single member of the Board may act as a hearing officer. No decision shall be finalized without the concurrence of at least two members of the Board.
17. ***Hearing Notification.*** Complainants who did not request a waiver of hearing will be notified electronically through borcomplaints.willcountysoa.com. You will access the site by utilizing the account you created or the user name and password on the hearing letter. The complainants will be able to view the township assessor's evidence **five (5) calendar days** before said hearing by going to borcomplaints.willcountysoa.com and using the user name and password on the hearing letter.
18. ***Hearing Format.*** Hearings on complaints will be conducted in the following format:
    a. The complainant or the complainant's attorney may present testimony regarding the assessment and shall be required to answer any questions of the Board.
        i. Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's attorney, they may not conduct questioning, introduce evidence into the record, or conduct themselves in any manner which may be interpreted as the unauthorized practice of law.
        ii. Nothing in this section shall be deemed to prevent third-party assistance so that those taxpayers and property owners with language and/or disability barriers may participate in hearings before the Board of Review.
    b. The Township Assessor or a representative from his/her office may present testimony regarding the assessment and shall be required to answer any questions of the Board.
    c. Each party may then present closing or rebuttal remarks and then the hearing will be closed.
    d. Waiver of hearing would include a waiver of the right to file rebuttal evidence.
    e. The Board will consider the evidence presented as well as any information that the

Board has discovered regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55).

f. If the complainant indicates on the complaint form that an oral hearing is not required for the complaint, and the "Affidavit of Hearing Waiver" is signed, then the Board will not schedule the complaint for an *oral* hearing. Written Assessor evidence will still be received. The Board will then consider the evidence presented as well as any information that the Board discovers regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55). **Note: A waiver of oral hearing is applicable for residential and farm property only and will not be granted on commercial or industrial property.**

19. ***Hearing Length.*** Because of the volume of complaints before the Board, most hearings are scheduled at fifteen-minute intervals for residential and farm, twenty-minute intervals for commercial and industrial and five-minute intervals for No Evidence hearings. All presentations by the complainant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame.
20. ***Decision Notification.*** Upon completion of the Board of Review cycle, the official findings for each case will be posted on the Board of Review website at willcountysoa.com and mailed to all complainants. No written decisions will be released prior to this time.

D. Assessment Complaints Based upon Overvaluation

1. ***Definition.*** Overvaluation is when the value indicated by the equalized assessed value of the property exceeds the property's Fair Cash Value, as evidenced by sale data from 2023, 2024, and 2025 (See 35 ILCS 200/1-55). Fair Cash Value is defined as "the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller" (See 35 ILCS 200/1-50). Fair Cash Value is often used interchangeably with "Market Value." The Illinois Supreme Court has held that "It is clearly the value of the 'tract or lot of real property' which is assessed, rather than the value of the interest presently held by the owner" (*Springfield Marine Bank v. Property Tax Complaint Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970). Thus, complaints based on overvaluation shall provide evidence of the value of the *fee simple estate* of the property, which includes all rights except the power of taxation, eminent domain, police power, and escheat, which have been reserved for the government.
2. ***Burden of Proof.*** When overvaluation is the basis of the complaint, the value of the subject property must be proved by a preponderance of the evidence.
3. ***Evidence Considered.*** If comparable properties are submitted as evidence for the complaint, *provide at least three (3) comparables and these must be included* with the original complaint.
4. ***Comparable Properties (Sales).*** Comparable properties should be located near the subject property and/or in the same subdivision and within the township the subject property is located. Comparable properties located farther from the subject property or in a different subdivision will be considered by the Board, but any party submitting such

properties as comparable has the burden of proving that those sales are the most comparable ones available.

a. Comparable properties should be similar in size, construction, quality, age, style and condition to the subject property; the best comparable properties are the ones that require the fewest adjustments.
b. Comparable properties shall be market transactions, based on the definition of Fair Cash Value noted above. Examples of non-market transactions include properties that were not advertised for sale, transactions that fulfill long-term contracts, sales between related parties, sales of partial interests, court-ordered sales, condemnation sales, sales to or from an adjoining owner, purchase options, trades, and sale-leaseback transactions.
c. Any party seeking to include or exclude a sale on the basis of the list in this section shall submit written evidence as to why such sale should be included or excluded.
d. Comparable properties offered in testimony that were not submitted ahead of the hearing pursuant to these rules will not be considered by the Board.

5. **Use of Short Sales and Post-Foreclosure Sales as Evidence.** The Board of Review will consider both short sales and post-foreclosure sales as evidence.
   a. A "short sale" is a sale where the seller has agreed to accept a sale price that is less than the balance on the existing mortgage(s). Short sales are generally considered market transactions unless they also meet one of the excluding conditions in Section D:4b above.
   b. A "post foreclosure sale" is the first sale after the completion of foreclosure proceedings where the lender in possession sells the property to a new buyer. Post-foreclosure sales are generally considered market transactions unless they also meet one of the excluding conditions in Section D:4b above.
6. ***Appraisal Evidence.*** In the event that supplemental documentation such as a professional appraisal report to establish market value is to be presented, an appraisal report prepared by an appraiser who is certified to practice by the State of Illinois must be received by the Board pursuant to the rules of evidence submission. Appraisal report(s) which are not filed in a timely manner will be marked late, uploaded in the portal and it is at the discretion of the Board of Review if it will be accepted as weighted evidence.
   a. Appraisals and value opinions (including those developed and offered by internet firms) will be given minimal emphasis by the Board of Review unless they are certified in writing by the person developing the opinion of value. To be considered, an appraisal must be:
      i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
      ii. Signed by the appraiser(s).
      iii. Presented in its entirety, including all exhibits, with no missing pages.

b. An appraisal report developed specifically for use at a Board of Review hearing shall have a valuation date of January 1, 2025.
c. An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from January 1, 2025, the less consideration the appraisal report will receive. Restricted Appraisal Reports, as defined by the Uniform Standards of Professional Appraisal Practice, will not be given any consideration unless accompanied by the Appraiser's entire file containing the supporting documentation.
d. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal report has been submitted timely.
e. **If the preparer of the appraisal report is not present and cannot be cross-examined, the appraisal report will be given substantially diminished emphasis.**
f. Valuations prepared by attorneys or others who have a fiduciary responsibility to advocate on behalf of their clients will be given diminished emphasis in deliberations by the Board of Review.

7. ***Other Evidence.*** Other evidence may consist of, but is not limited to, the following:
a. Listing contract of the subject property.
b. Sales contract and closing statement and a Real Estate Settlement Procedures Act (RESPA) statement showing the purchase price and closing date of the property in question.
c. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
d. Multiple Listing Service listings showing sales price, sales date, descriptive data, and a photograph of a comparable house. Comparable properties are those located close to the property in question, with the same style, similar size and age as the property in question. At least three (3) or more such comparable properties with current sales up to January 1 of the year in question can provide strong indications of the fair cash value of the property in question.
e. An income approach to value may be submitted as evidence. Any party submitting an income approach should note:
    i. The Illinois Supreme Court has ruled that "it is the capacity for earning income, rather than the income actually derived, which reflects 'fair cash value' for taxation purposes" (*Springfield Marine Bank v. Property Tax Complaint Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970). Thus, any income approach should provide evidence of market-derived income, vacancy, expenses, and rate of return.
    ii. All parties are advised that "Where the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer's submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law" (*The Cook County Board of Review v. Illinois Property Tax Complaint Board and Omni Chicago*, 1st App. Dist., 2012).

Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is not a market for the property in question.

f. Evidence received after the deadline will be marked as "late evidence". It will be at the discretion of the Board of Review to accept or deny said evidence as part of the filed complaint.
g. Any other relevant evidence a party chooses to submit to support their position.

8. ***Disclosure of Rental Data Required.*** When an assessment complaint for an income-producing property is based on overvaluation and an income approach is submitted, the submission shall include the actual income and expense data of the property.
   a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
   b. Where multiple leases are in place, a full copy of at least one typical lease must be submitted; the Board will consider lease summaries, audited financial statements, rent rolls with totals for the remaining leases.
   c. If the property is fully residential with six or fewer units, the complainant shall provide it to the Board at the time of filing the operating statements, audits and all other pertinent information.
      i. If the property has seven or more units or is of non-residential use, the complainant shall submit, at the time of filing, income and expense statements for 2023, 2024, and 2025.
9. ***Occupancy.*** Complaints based on occupancy should address market occupancy, not the property's occupancy alone (*Springfield Marine Bank v. Property Tax Complaint Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970). Therefore, if a complaint for reduced assessment is made based upon decreased occupancy, the complainant is required to provide an affidavit of occupancy for 2023, 2024, and 2025, as well as evidence of market rates of occupancy for the same years.

E. Assessment Complaints Based upon Equity

1. ***Definition.*** Real property assessments shall be valued uniformly as the General Assembly shall provide by law (Art.9, Sec 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment (relative to fair cash value) than the assessment of similar properties.
2. ***Burden of Proof.*** When unequal treatment in the assessment process is the basis of the complaint, the inequity of the assessments must be proved by clear and convincing evidence.
3. ***Evidence Considered.*** If comparable properties are submitted as evidence for the complaint, provide at least three (3) comparables and these must be included with the original complaint.

4. ***Comparable Properties.*** Comparable properties should be located near the subject property and/or in the same subdivision. Comparable properties located farther from the subject property or in a different subdivision will be considered by the Board, but any party submitting such properties as comparables has the burden of proving that those are the most comparable ones available. However, in no instance will comparable properties from outside of Will County be considered by the Board of Review for assessment complaints based upon equity. They should be similar in size, construction, quality, age, style and condition to the subject property. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board.
5. ***Disclosure of Rental Data Required.*** When an assessment complaint for an income-producing property is based on equity, the income and expense data of the property shall be submitted as evidence.
   a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
   b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent rolls with totals, and representative samples of leases may be submitted by the taxpayer.
   c.

F. Assessment Complaints Based upon Discrepancy in Physical Data

1. ***Definition.*** Discrepancy in physical data of the property includes but is not limited to: a substantial difference in the size of the site, size of the improvements, physical features, and locational attributes; the incorrect physical description must have been relied upon by the assessor in the valuation of the property and are shown on the assessor's property record card.
2. ***Evidence.*** Complaints based on the application of an incorrect physical description of a property shall include a copy of the property record card for the subject, a statement highlighting the incorrect data, and competent evidence (such as a plat of survey, photograph, or construction documents) of the correct data.
3. ***Assessor Access to Property.*** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the Township Assessor or intervening taxing body, prior to or during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. *Any motion made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.*

G. Assessment Complaints Based upon Preferential Assessment

1. ***Definition.*** Preferential assessments are assessment procedures established by Article 10 of the Illinois Property Tax Code.
2. ***Evidence.*** Complaints alleging that a property qualifies for a preferential assessment under Article 10 shall include a brief citing of 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 the valuation sought by the complainant.

H. Assessment Revisions

1. ***Definition.*** A correction, when used by the Will County Board of Review, is a request by a Township Assessor to revise and correct an equalized assessed value that has already been certified to the Board, or a correction made on the Board's own motion.
2. ***Deadline.*** The final filing date for Assessors' corrections shall be September 18, 2026.
3. ***Notice.*** A notice thereof shall be sent to the taxpayer. A complaint can be made within 10 calendar days of the date posted on the notice through the Board of Review portal borcomplaints.willcountysoa.com.
4. ***Evidence.*** For hearings regarding corrections, the Rules in sections C, D, E, F, and G apply.
5. ***100,000 increase/decrease***. Should there be a reduction or increase in value at the Board of Review level a complaint must be submitted by the property owner. This will allow the Board of Review to notify the taxing bodies and give them the opportunity to object based on statute.

I. Certificates of Error

1. ***Definition.*** A Certificate of Error corrects a property tax bill that has already been issued. It is issued to correct "an error or mistake" in the assessment of the property "other than errors of judgment as to the valuation of the property" (See 35 ILCS 200/16-75). Basis for a Certificate of Error includes:
   a. Homestead exemptions for which a property was eligible, but the exemption was not applied to the property tax bill.
   b. Duplicate assessment.
   c. Improvements damaged or destroyed.
   d. Incorrect description of property assessed.
   e. Approval of a non-homestead property tax exemption by the Department of Revenue if the property was eligible prior to the year for which it was approved (See 35 ILCS 200/14-25).
2. ***Submission.*** In Illinois, taxpayers have neither a statutory nor a constitutional right to participate in a certificate of error procedure (See *Ball v. County of Cook*, 385 Ill. App. 3d at 105, citing *In re Application of the Cook County Treasurer for the 1968, 1973, 1980 & Other Tax Years*, 172 Ill. App. 3d 192, 199 (1988), citing, *Chicago Sheraton Corp. v. Zaban*, 71 Ill.2d 85 (1978)). The Courts have ruled that the certificate of error procedure is

separate and distinct from the refund procedure available to the taxpayer (See *Ball*, 385 Ill. App. 3d at 105, citing *Chicago Sheraton Corp*., 71 Ill. 2d at 91). The Supreme Court has held that "the General Assembly intended the certificate of error procedure to be an expeditious summary process, without participation by the taxpayer, for correcting the assessor's errors." (See *Chicago Sheraton Corp*., 71 Ill. 2d at 91). Therefore, requests for Certificates of Error will be accepted only when submitted by Township Assessors or the Supervisor of Assessments. Additionally, the Board may issue a Certificate of Error on its own motion.

3. ***Evidence.*** A request for a certificate of error, when presented to the Board, must be accompanied by evidence of proof of "error in fact". **Failure to present proper evidence will cause non-concurrence by the Board.**
4. ***Limitations on Authority.*** The authority to issue a Certificate of Error is limited by state law.
   a. Except for Certificates of Error issued under 35 ILCS 200/14-25, the Certificate of Error must be issued "before judgment" for that particular taxable year (See 35 ILCS 200/16-75). The term *judgment* is a reference to the "annual application for judgment" that is in conjunction with the annual tax sale (See 35 ILCS 200/21-110, *et seq*.). This event typically takes place within 60 days of the due date for the second installment.
   b. The Courts have ruled that neither Chief County Assessment Officers nor Boards of Review have authority to issue Certificates of Error after the annual application for judgment has passed (See *Fredericksen v. Armstrong*, 2013 IL App (2d) 100459 and *Source v. Armstrong*, 2012 IL App (2d) 090478).
   c. The period in which a Certificate of Error may be issued automatically expires upon taxpayer filing an appeal to the Illinois Property Tax Appeal Board. The Illinois Attorney General has opined that "allowing continued jurisdiction of the Board of Review over a case on which it has rendered a decision, which decision has been appealed to the Property Tax Complaint Board, would make a mockery of the review process provided by law. Neither the Property Tax Appeal Board nor the board of review could function efficiently or effectively if the appealed decision was subject to revision by the board of review after issuance of a final decision by that board. Furthermore, nothing in section 108 of the Revenue Act of 1939 authorizes a Board of Review to alter a decision after it has been appealed to the Property Tax Appeal Board." (See 1977 Op. Atty. Gen. No. S-1307)
5. ***Deadline.*** In order to meet statutory deadlines, requests for Certificates of Error for the 2025 tax year must be filed with the Clerk of the Board between April 1, 2026, and October 31, 2026. Requests for Certificates of Error for the 2024 and prior tax assessing years cannot be considered by this Board of Review.

J. Omitted Property

1. ***Authority.*** The Board has the authority to place an assessment on omitted property (See 35 ILCS 200/9-265, *et seq.*).
2. ***Notice.*** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least ten (10) business days' written notice to the parties concerned advising them of the Board's proposed action.

K. Equalization

1. ***Authority.*** Subject to the restrictions of the property tax code, the Board may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The Board may also equalize the assessment in any township, or part thereof, or any portion of the county (See 35 ILCS 200/16-60, et seq.).
2. ***Procedure.*** Petitions addressed to the Board regarding matters of equalization must show the class or classes of property, or the taxing jurisdictions that appear to be out of line with the general assessment level prevailing in the County. If such petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

L. Homestead Exemptions

1. ***Applications.*** Applications for homestead exemptions must be filed on forms furnished by the Clerk of the Board. All applications must be completely filled out and signed by the person claiming the exemption, with required supporting documentation. Failure to comply will result in the application being returned.
2. ***Notarization.*** When noted on the form, applications must be notarized.
3. ***Approval or denial.*** The Clerk of the Board has full authority to act on the Board's behalf to approve or deny applications for homestead exemptions. The Clerk may determine the eligibility of residential property to receive the homestead exemption by application, visual inspection, questionnaire, or other reasonable methods.
4. ***Deadline.*** Final filing date for Homestead exemptions shall be November 30th of the year for which the exemption is requested, unless otherwise set by statute or ordinance.

M. Non-Homestead Exemptions

1. ***Applications.*** Applications for non-homestead exemptions must be filed on forms furnished by the Board. Parcel number(s) must be on the application, and all questions must be answered, failure to comply will result in your Petition being returned. A separate fully completed application must be submitted for each parcel number, unless one legal description covers more than one parcel within the same township. Supporting documentation must be submitted in duplicate for each application (see instruction sheet). Pursuant to Illinois Department of Revenue, failure to complete and provide all evidence will delay final decision.
2. ***Separate applications.*** A separate fully completed application must be submitted for each parcel number, unless the legal description covers more than one parcel within the same township. Supporting documentation must be submitted for each application.

3. ***Affidavit of Use.*** An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property for State of Illinois or U.S. Government.
4. ***Photographs.*** Photographs (actual, not copies) must be submitted for all Applications for Property Tax Exemptions.
5. ***Notarization.*** Where applicable, applications should be notarized.
6. ***Notification of Units of Government.*** If the request for an exemption would reduce the assessment by $100,000 or more, the applicant or agent for the applicant must notify the Units of Government in their jurisdiction. A copy of the letters showing the notification of each Unit of Government must be submitted with the application at time of filing.

N. Adoption

1. ***Adoption.*** These rules and procedures are adopted for the 2026 session of the Will County Board of Review as of May 29, 2026.

Susan E. McMillin, CIAO-I, Member
Sue L Smith, CIAO, Member
Ann Crickman, CIAO, Member
Dale D Butalla, CIAO-M, IAAO-P, Clerk of the Board of Review

FAQS

Can I have more than 3 comparable properties?

Yes, you may use as many comparable properties as you like; the Board of Review asks that you use the three properties that are the most similar to yours as your first three (3) comparable properties on the complaint form.

How many copies of documentation are necessary when submitting the complaint form?

Please submit **one (1) copy** of your complaint form and **one (1) copy** of all other documents.

How should I attach any additional information to my complaint form?

Please use paper clips or binder clips; please do not use staples or any other type of binding.

When can I have a copy of assessor evidence?

You will be able to access the Township Assessors evidence via the complaint portal at **borcomplaints.willcountysoa.com** no less than five (5) business days prior to the hearing.

When will I receive notification of the results from my hearing?

A final Notice of Findings will be mailed to each taxpayer at the conclusion of the Board's 2026 hearings in January of 2027.

If I do not agree with the Board of Review's decision about my equalized assessed value, can I complaint it?

Yes. Valuation decisions can be appealed to the Illinois Property Tax Complaint Board (PTAB) within 30 days of the Notice of Findings being sent. Complaint forms are available at the County Assessment Office or www.ptab.illinois.gov/forms.html.

Checklist

- ☐ Did you completely fill out all applicable sections of your complaint form?
- ☐ Did you sign and date your complaint form?
- ☐ Did you include all the information that you want the Board to consider?
- ☐ Did you submit one (1) copy of the complaint form and one (1) copy of any supporting evidence?
- ☐ If you attached supporting evidence, did you use paper clips or binder clips (*no staples or other bindings can be used*)?
- ☐ If you want the Board of Review to decide based on the evidence you submitted so that you don't have to appear before the Board, did you sign the "Affidavit of Hearing Waiver Form"?
- ☐ Did you file the complaint by the filing deadline of September 14 , 2026?
- ☐ If your property is in corporate ownership (including closely held LLCs), is your filing handled by an attorney?
- ☐ If you are an attorney filing on behalf of an owner or taxpayer, did you include the current Will County Board of Review Verification of Authority to represent Owner(s) form signed by the property owner or taxpayer?

Notes

WILL COUNTY BOARD OF REVIEW
COMMERCIAL
ASSESSMENT COMPLAINT Docket #_____

ATTACH ALL SUPPORTING DOCUMENTATION WITH PAPER/BINDER CLIPS

REAL PROPERTY ASSESSMENT COMPLAINT FOR THE YEAR_____

IF AN COMPLAINT HAS BEEN FILED WITH THE PROPERTY TAX COMPLAINT BOARD FOR THE PRIOR YEAR, PLEASE INDICATE THE DOCKET NUMBER ASSIGNED TO THE COMPLAINT:_____

SECTION I

_____	_____
*Complainant	Attorney for Complainant ARDC#
_____	_____
Street	Street
_____	_____
City Zip Code	City Zip Code
_____	_____
Telephone	Telephone
_____	_____
E-Mail Address	E-Mail Address

If you have a Board of Review portal account, provide your user ID:_____

SECTION II

Petition is hereby made to complaint the assessment of the _____Township Assessor relating to the property described below. Notice of such assessment was postmarked on_____

Permanent Index Number (PIN) _____ Township _____

Address of Property _____

*Please use the attached addendum on page 2 if there is more than one parcel number associated with your complaint.

COMPLAINT IS BASED ON:

- ☐ CONTENTION OF LAW (ATTACH BRIEF)
- ☐ OVER-VALUATION
- ☐ UNEQUAL TREATMENT IN THE ASSESSMENT PROCESS

THE ASSESSMENT PLACED ON THE REAL PROPERTY FOR SAID TAX YEAR IS AS FOLLOWS:

LINES NO. 1 AND 2 BELOW MUST BE COMPLETED. (Information is available at the assessor's office)

1. By the Township Assessor:

LAND_____ IMPR._____ FL_____ FB_____ TOTAL_____ INSTANT_____

2. Your Claim:

LAND_____IMPR._____FL_____ FB_____ TOTAL_____INSTANT_____

FACTS RELEVANT TO COMPLAINT: *Leased: Yes____ No____

Subject property is:

- ☐ Apartment Building _____Units
- ☐ Store, Office, Commercial Bldg
- ☐ Industrial
- ☐ Vacant Land
- ☐ Owner Occupied
- ☐ Rented
- ☐ Monthly Rent $_____
- ☐ Appraisal Enclosed

SECTION II **ADDENDUM for owned adjacent properties only**

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

Property ID Number (P.I.N)_____
By the Assessor
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____
Complainant's Claim
LAND_____**IMPR**_____**FL**_____**FB**_____**TOTAL**_____**INST**_____

SECTION III **THIS PAGE MUST BE SIGNED**

By Submission of this Complaint, per Sec C:15 of the Board of Review Rules and Procedures (page 10), I agree to one of the following:

A.) The complainant will be able to retrieve the Township Assessor and/or Taxing Body submitted evidence no less than five (5) business days prior to the hearing with the User ID and Password that was provided at the time of electronic submission.

B.) If the complainant submits the complaint in person or via the U.S. mail, the hearing notice will include a User ID and Password with information on how to retrieve the evidence submitted by the Township Assessor and/or Taxing Body utilizing the portal. The evidence will be available no less than five (5) business days prior to hearing.

Complaint Portal access - BORCOMPLAINTS.WILLCOUNTYSOA.COM

☐ By checking the box, I acknowledge and understand this is the procedure to retrieve the Township Assessor and/or Taxing Body evidence for my complaint and all hearing correspondence.

_____ _____

Signature of Complainant or Attorney Date

*If complainant is other than the owner, provide the following

Owner's Name:_____

Owner's Address: _____

You must prove either that (1) the market value assigned to your property is in error or (2) that the assessment on your property is higher than the assessment on similar properties in your area. Market value may be indicated by a recent sale of your property, recent sales of comparable properties, or an appraisal. **(SECTION IV MUST ALSO BE COMPLETED)**

SECTION IV **WILL COUNTY BOARD OF REVIEW**
COMMERCIAL ASSESSMENT COMPLAINT

PURCHASE DATE:_____ CONSTRUCTION DATE:_____
SALE PRICE:_____ TOTAL COST:_____
IMPROVEMENTS, ADDITIONS, CHANGES, (DATE):_____
DID YOU DO THE WORK YOURSELF?_____

Land Size: _____Sq.Ft. or _____Acres
Building Size:_____Sq.Ft. No. of Floors_____ Sq.Ft. per Floor_____
Building Age:_____

CONSTRUCTION:
Frame_☐_ Brick_☐_ Masonry_☐_ Steel_☐_ Other_☐_
Basement: YES_☐_ NO_☐_ Please describe:_____

USE OF BUILDING: ☐ MANUFACTURING SQ. FT._____
☐ WAREHOUSING SQ. FT._____
☐ OFFICE SPACE SQ. FT._____
☐ OTHER SQ. FT._____

IF THE PROPERTY IS INCOME PRODUCING, SUBMIT AN INCOME AND EXPENSE STATEMENT FOR THE LAST TWO (2) YEARS.

If you have comparable sales, list them below. Sales should be within one year of the assessment date.

Date of Sale	Sale Price	P.I.N.	Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

IF YOU FEEL THE PROPERTY IS OVER-ASSESSED IN RELATION TO OTHERS. PLEASE LIST BELOW:

ADDRESS	P.I.N.	ASSESSMENT
_____	_____	LAND_____ IMPR._____ TOTAL_____ INSTANT_____
_____	_____	LAND_____ IMPR_____ TOTAL_____ INSTANT_____
_____	_____	LAND_____ IMPR._____ TOTAL_____ INSTANT_____
_____	_____	LAND_____ IMPR_____ TOTAL_____ INSTANT_____

YOU MUST SUBMIT PROPERTY RECORD CARDS OR ATTACH A DESCRIPTION OF EACH PROPERTY SIMILAR TO YOUR OWN. IF POSSIBLE, PHOTOGRAPHS OF THESE SHOULD BE SUBMITTED

COMMERCIAL COMPLAINT COMPARABLES

SECTION V COMMERCIAL

Instructions starting on page 6

	Subject	Comp #1	Comp #2	Comp #3
Property Index Number (P.I.N.)				
Address				
Proximity to Subject				
(Cook County) Assessment Class				
(Cook County) Volume				
Total Land Sq. Ft.				
Total Building Sq. Ft.				
Age of Building(s)				
Land-to-Building Ratio				
Number of Buildings				
Number of stories				
Number of Apartments				
Apartment Mix				
Exterior Construction				
Sprinkler System				
Office Space Sq. Ft.				
Warehouse Sq. Ft.				
Date of Sale				
Sales Price				
Sales Price / Sq. Ft. (Sales Price / Impr. Sq. Ft.)				
Land Assessment				
Improvement Assessment				
Total Assessment				
Impr. Assessment per Sq. Ft. (Impr. Assessment / Impr. Sq. Ft.				

INSTRUCTIONS FOR COMPARABLE SALES/ASSESSMENT GRID ANALYSIS FOR COMMERCIAL PROPERTIES

Note: Improvement and building are one in the same.

Property Index Number(P.I.N.)
Address - Address of your property and each comparable.
Proximity to Subject - How far from the subject property in blocks or miles.
Assessment Class –Not applicable for Will County.
Volume –Not applicable for Will County.
Total Land Sq Ft - Dimensions of your land.
Total Building Sq Ft- Dimensions of the building.
Age of Building(s)
Land to Building Ratio –
Number of Buildings – number of buildings on parcel.
Number of Stories – how many floors.
Number of Apartments – number of apartments in building.
Apartment Mix -
Exterior Construction - (Example: wood, brick, stone, etc.).
Sprinkler System – Yes or No, if yes what type.
Office Space Sq Ft –
Warehouse Sq Ft -
Date of Sale - Date property was purchased.
Sale Price - Price paid for your property and each comparable.
Sale Price per Sq ft – (Sale price ÷ improvement size).
Land Assessment - Assessed value of land determined by the assessor.
Improvement Assessment - Assessed value of the residence as determined by the assessor.
Total Assessment - Sum of land and improvements.
Improvement Assessment per Square Foot - Improvement assessment, divided by sq/ft of residence.

WILL COUNTY BOARD OF REVIEW
302 N. CHICAGO ST, 2ND FLOOR
JOLIET, ILLINOIS 60432

Verification of Authority to Represent Owner(s) of Real Property

I, _____, hereby authorize the following attorney to represent
(print name/title of authorized property holder)
me in the assessment complaint(s) and hearing(s) before the Will County Board of Review for the 20____ tax levy year. **This authorization form is valid only for the current tax assessing levy year.**

Permanent Index Number: _____
(For additional parcels attach the official addendum)

_____ _____
Attorney (print first & last name) ARDC#

_____
Name of Law Firm (print)

_____IL_____
Law Firm's Address (print)

_____ _____
Email address (print) Telephone Number

_____
Owner's Signature(s)

_____
Owner's Phone Number

_____
Date

Check applicable holder of ownership:

- ☐ Owner of property
- ☐ Manager of LLC/ CORP./INC.
- ☐ Beneficiary/ Trustee of Trust
- ☐ Other_____

State of _____County of _____
Subscribed and sworn to (or affirmed) before me on this _____ day of _____,20 _____
by _____, provided to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

_____
Notary Public Signature Date

Notary Stamp

Revised 4/9/2026

WILL COUNTY BOARD OF REVIEW
302 N. CHICAGO ST, 2ND FLOOR
JOLIET, ILLINOIS 60432

Verification of Authority to represent Owner(s) of Real Property
Addendum

Permanent Index Number(s)

_____

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Revised 4/9/2026

WILL COUNTY
BOARD OF REVIEW

Will County Office Building 2nd Floor
302 North Chicago Street
Joliet, Il 60432

Dale D. Butalla, CIAO-M, IAAO-P
Clerk of the Board

Telephone: (815) 740-4707
www.willcountysoa.com

DISCLOSURE FORM

Pursuant to Illinois Compiled Statutes (765 ILS-405/1, et seq), this disclosure form is to verify that I am the sole beneficiary or one of the beneficiaries of the below listed parcel number(s) which is declared under a type of trust agreement. I am responsible to pay the real estate taxes under the trust agreement.

Under penalties of perjury, I state that, to the best of my knowledge, the information completed in this trust disclosure form is true, correct, and complete.

Parcel(s) # (P.I.N.) _____

_____

Beneficiary Name: _____

Beneficiary Telephone Number: _____

Beneficiary Address: _____

_____

Trust Name: _____

Trust Number: _____
(when applicable)

_____ _____
Signature of Beneficiary Date