

JO DAVIESS COUNTY BOARD OF REVIEW
330 N. BENCH STREET
GALENA, IL 61036

COMPLAINT NO. 159
 DATE RECEIVED 2/20/09

ASSESSMENT COMPLAINT – REAL ESTATE

NAME OF PROPERTY OWNER ELAINE J. BRENNAN, TRUSTEE
 PROPERTY INDEX NUMBER 18-001-012-00 ADDRESS OF PROPERTY 1A12 SILVERHORN COURT

Complaint is hereby made on the assessment of the Jo Daviess County real property for the year 2008.

COMPLAINT IS BASED ON: Over/under valuation Contention of law (attach brief)
 Unequal treatment in assessment process Other _____

Purchase Date Lot 12: 5/12/1996; Lot 13: 3/1/96 Purchase Price \$97,000.00 (Lot 12) / \$87,000.00 (Lot 13)
 Construction Date 03/3/1997 Construction Price \$275,000.00
 Any additions/improvements since purchase: NO Date _____ Cost \$ _____

The assessment placed on the real property for said tax year is as follows:

Assessor's value:	Homesite	<u>163,963.00</u>	Farmland	_____	House/Buildings	<u>172,879.00</u>	Total	<u>336,842.00</u>
Complainants claim:	Homesite	<u>110,000.00</u>	Farmland	_____	House/Buildings	<u>161,426.00</u>	Total	<u>271,426.00</u>

To support value claim, submit: 1) closing statement and offer to purchase on recent purchase 2) comparable assessment data
 3) comparable sales data 4) construction cost on new improvement 5) appraisal

Market Valuation: If you have comparable sales, list below:

Address of Property	Property Index Number	Sale Price	Date of Sale	Comments
See Appraisal of Homestead	Realty attached as of	1/1/2007		Cost Value = 814,277.00
				Comparison Value = 807,500.00
				Value has not increased since
				1/1/2007; has likely decreased.

Assessed Valuation: If you have comparable houses, list below:

Address of Property	Property Index Number	Assessed Value	Comments

If this is a farmland assessment complaint, outline the reasons in the comments section below.

Comments by Complainant: Submitted in support are above described appraisal and the report and attached exhibits prepared by Michael W. Doyle, State Certified Residential Appraiser and the Legal Memorandum prepared by James J. Nack, attorney at law which specifically challenge the manner in which the 2008 equalizer was calculated.

Address to which correspondence is to be sent (if different from address shown above):

1106 N. GROVE AVENUE
OAK PARK, IL 60302-1239

Signature Elaine J. Brennan, Trustee
 Complainant or Agent

PLEASE BE SURE TO ATTACH PERTINENT DATA TO SUBSTANTIATE YOUR CLAIM.

Telephone (Daytime) (708) 848-5641