

INSTRUCTIONS FOR COMPLETING  
AN APPEAL TO THE BOARD OF REVISION  
COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

- Please type or print all information.
- Carefully read the instructions on the back of the form.
- The Board of Revision hears complaints on the current market value of your property, not the tax dollars you pay.
- Any information submitted with your complaint will become part of the permanent record and will not be returned to you.
- Notices will be sent by certified mail only to those parties listed on the complaint.
- If the stated amount of increase or decrease is at least seventeen thousand five hundred dollars (\$17,500), a notice will be sent to the affected school board of education. This school board of education then has an opportunity to file a counter-complaint.
- Evidence of valuation must be related to the total value of the parcel of property, including both land and buildings. For example: If your land is overvalued, but your buildings are undervalued in a like amount, there will not be a justification for a reduction in value.
- The Board of Revision may **increase** or **decrease** the total value of any parcel included in the complaint.
- The Board of Revision will notify all parties listed on the complaint not less than ten (10) days prior to the hearing of the date, time and place of the hearing.
- A complaint must be filed in the Auditor's Office (not just postmarked) on or before the close of business on March 31, 2025.
- Complainants of the valuation of rental property must provide income and expense statements, the current rent roll, and lease information.

CHAMPAIGN COUNTY BOARD OF REVISION RULES OF PROCEDURE  
IS AVAILABLE UPON REQUEST