

Lee County

Board of Review Rules

2021

Tom Mead, Chairman

Jim Smith, Member

Lori Erbes, Member

Wendy Ryerson, Clerk

Lee County

Board of Review Rules

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Contact Information

Board of Review
Old Lee County Courthouse
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Dixon, IL 61021
Phone: 815-288-4483

Clerk of the Board
Wendy Ryerson
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Relevant Website Links

Lee County Website: <http://www.leecountyil.com/>
IL-DOR: <http://www.revenue.state.il.us/>
Property Tax Code: <http://www.ilga.gov/legislation/ilcs/ilcs.asp>
IL General Assembly: <http://www.ilga.gov/>

The Lee County Board of Review (Board) consists of three members appointed by the County Board. (35 ILCS 200/6-5 & 6-25) **The Board has the authority to confirm, reduce or increase any assessment as appears just.** The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal according to the law, based on standards of uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

The administrative functions of the Board are discharged by the Chief County Assessment Officer, who shall act as the Clerk of the Board. The Clerk shall also collect and analyze property transfers, property appraisals, and pursue such other means as the Board shall deem proper and necessary to aid the Board.

Prior to filing an appeal with the Board it is strongly recommended that a taxpayer discuss his/her assessment with the Chief County Assessment Office or the Township Assessor's Office. Many times the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, the taxpayer still wishes to pursue an appeal, he/she should familiarize him/herself with the 2021 Rules of the Board.

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and the orderly dispatch of business." (35 ILCS 200/9-5) For the 2021 assessment year, these rules are as follows.

Administrative Rules

- a. **Convening the Board.** The Board convenes on or about the First Monday of June and will recess by March 15th of the year following the assessment year.
- b. **Quorum.** Two members of the Board shall constitute a quorum. No decision on any property shall be made unless a quorum is present.
- c. **Amendments.** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed.
- d. **Failure to Follow Board Rules.** Failure to follow any rules, in and of itself, may be grounds for the denial of any change in assessment.
- e. **Forms.** Forms are available from the Clerk of the Board during regular business hours at 112 E. Second Street, Dixon, IL 61021, Phone (815) 288-4483. Selected forms can be downloaded from the Lee County website at www.leecountyil.com . The Board will not send forms by overnight express or fax machine.
- f. **Ethics Policy.** No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest.
 - i. No member may participate in any hearing where the appellant is a family member, personal friend, employee, or business client of the member.
 - ii. No member may participate in any hearing where the appellant offers an appraisal or document prepared by the member as evidence in the complaint.

Meetings/Hearings

- a. **Location.** The regular meetings of the Board shall be held at the Old Lee County Court House, 112 E. Second Street, Dixon, IL 61021. Phone (815)288-4483.
- b. **Open Meetings.** Meetings of the Board are open to the public, subject to exceptions cited by the Open Meetings Act (5 ILCS 120).
- c. **Transcript.** If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the appellant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board within fifteen (15) business days.
- d. **Conduct of Meetings and Hearings.** In any proceeding the Board shall have full authority to:
 - i. Conduct and control the procedure of the hearing.
 - ii. Admit or exclude testimony or other evidence into the record pursuant to these rules
 - iii. Administer oaths and affirmations of all persons appearing at the hearing to testify or to offer evidence.
 - iv. Require the production of any book, record, or document which is the foundation for any evidence or testimony presented in the appeal. The failure to produce such book, record, or document may result in the dismissal of the appeal.
- e. **Testimony.** The appellant may represent him/her self or may be represented by any person who is admitted to practice as a counselor at law in this state. Accountants, tax representative, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law may testify at the hearing, but may not conduct questioning, cross-examination or other investigation at the hearing.
- f. **Hearing Format.** Hearings will be conducted in the following format: The appellant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board. The Township Assessor or County Assessor (or representative) may also be present to give evidence concerning the property and its assessment. Each party may then present closing or rebuttal remarks.
- g. **Hearing Length.** Hearings are scheduled at fifteen-minute intervals. All presentations by the appellant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame.
- h. **Teleconference Hearings.** If the owner or owner's representative wishes to have a hearing by teleconference, the appellant may, after receipt of a proposed decision, contact the Board office and request a hearing by teleconference. The appellant shall provide the telephone number the Board can call at the time of the hearing, or as soon afterwards as the Board's schedule may permit.

Decisions of the Board

- a. **Notification.** The Board will notify the appellant/taxpayer/owner of record of its decisions. If the appellant is represented by an authorized attorney, all notices and correspondence will be directed to the attorney.
- b. **Proposed Decision.** At the conclusion of the filing period, the Board will review all appeals and issue a proposed decision based upon the evidence submitted. The owner of record or his/her authorized attorney will be notified in writing of the Board's proposed decision. In the event the appellant is not satisfied with the proposed decision, the appellant or his/her

authorized attorney, must call the Clerk of the Board to schedule a hearing within the time period specified on the written proposed notice.

- c. **Hearing/Final Decision of the Board.** The Board will hear evidence at the hearing as to the assessed valuation in accordance with Board rules. If the appellant fails to appear at their scheduled hearing the Board reserves the right to dismiss the appeal. The appellant or his/her authorized attorney will be notified in writing of the Board's decision upon completion of all hearings for the county. No decisions will be released prior to that time.
- d. **Equalization.** All decisions of the Board are subject to equalization.
- e. **Illinois Property Tax Appeal Board.** All decisions of the Board may be appealed to the Illinois Property Tax Appeal Board as provided by statute. Forms and filing information can be obtained from their website: <http://www.state.il.us/agency/ptab/> or by contacting them at: Property Tax Appeal Board, 401 S. Spring Street, Room 402, Springfield, IL 62706-0002, telephone (217)782-6076.

Filing an Appeal/Submission of Forms and Evidence

- a. **Standing to File an Appeal.** Only a taxpayer, or owner (or attorney representing the owner) of property dissatisfied with the property's assessment for taxation purposes, or a taxing district impacted by the appeal may file an appeal with the Board.
 - i. **Any attorney filing an appeal on behalf of a taxpayer or property owner must have authorization by an owner of record;** this authorization must accompany the original appeal form or the form will be returned to the owner. Authorizations signed by management agents or any party other than the property owner will also be returned to the property owner.
- b. **Incomplete Appeal Forms.** Incomplete appeal forms will be returned to the property owner, or his/her authorized attorney. Appeals that have been returned may be resubmitted to the Board, but will not be accepted unless resubmitted no later than 10 business days following the filing deadline. For purposes of this section an *Incomplete Appeal Form* is defined as:
 - i. A form that lacks sufficient information to identify the property in question;
 - ii. A form that is not signed by the property owner or taxpayer; or
 - iii. A form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner.
- c. **Requested Assessment.** The requested assessment should reflect 33 1/3% of the appellant's estimated Fair Cash value.
- d. **Submission of Evidence.** All evidence to support the appellant's opinion of assessed value must be submitted no later than 10 business days following the filing deadline. The Board will make its Proposed Decision based on the weight of the evidence submitted.
- e. **Facsimiles/Emails.** Faxed or emailed forms will not be accepted.
- f. **Properties with Multiple Parcel Numbers.** If a single property has multiple parcel numbers, the appeal may be filed on one form, however, the appeal must clearly state all parcel numbers within the appeal. A separate appeal form must be filed for all non-contiguous (non-adjacent) parcels.
- g. **Filing Deadline.** Fully completed appeal forms must be filed with the Clerk of the Board on or before 30 calendar days after the date of publication of the current year assessment list.

(35 ILCS 200/16-55) All supporting evidence must be submitted within 10 business days of the filing deadline.

- i. Mailings postmarked by the Post Office are considered to be filed on the postmarked date. It is the responsibility of the appellant to see that their mailing bears the correct postmark.
- h. **Copies.** One original and three copies of each document must be submitted (a total of four sets of documents). If an insufficient number of copies are submitted, the Clerk of the Board will reproduce the copies at a cost of \$1.00 per page and copying charges will be invoiced to the appellant.

Appeals based on Fair Cash (Market) Value

- a. **Definition.** 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”. (35-ILCS 200/1-50) Fair Cash Value is not the highest or lowest selling price of a property, but the most probable selling price.
- b. **Evidence Considered.** If comparable property sales are submitted as evidence for the appeal, it is preferable to use the three (3) most comparable. Additional comparables may be included at the discretion of the appellant.
- c. **Photographs.** The appellant is urged to provide actual photographs of the Subject property and all comparable properties. Please identify the address and/or parcel number of each photograph and submit one (1) copy with the appeal.
- d. **Comparable properties.** Comparable properties should be located near the subject property and/or in the same subdivision when possible. Comparable properties should be similar in size, construction, quality, age, style and condition to the Subject Property.
- e. **Applicable Sales.** Comparable property sales shall be based on the definition of Fair Cash Value as noted above. The Illinois Department of Revenue specifies criteria for determining if a recent sale is a reliable indication of a property’s Fair Cash Value. The Board recognizes these criteria as reasonable; therefore, unless clear and convincing evidence is provided to the contrary, the Board will only accept sales that meet the Illinois Department of Revenue criteria. Based on the practice of the Illinois Department of Revenue, the following transactions typically do not meet the definition of Fair Cash Value.
 - i. Fulfillment of installment contracts for a non-current year.
 - ii. Sales between related individuals or corporate affiliates
 - iii. Transfers of less than 100% interest
 - iv. Court-ordered sales
 - v. Sales in lieu of foreclosure
 - vi. Condemnation sales
 - vii. Auction Sales
 - viii. Sales where the seller/buyer is a financial institution or government agency
 - ix. Sales where the buyer is an adjacent property owner
 - x. Sales where buyer is exercising an option to purchase
 - xi. Trades of Property
 - xii. Sale-leasebacks

- f. **Use of Relocation Sales as Evidence.** A “relocation sale” is a sale where either the buyer or seller is a relocation company or similar entity. As relocation companies are typically compensated in ways that are not reported in real estate transactions, they generally do not meet the statutory definition of Fair Cash Value. Any party seeking to use a relocation sale as evidence should submit written evidence as to why such a sale does meet the statutory definition of Fair Cash Value.
- g. **Appraisal Evidence.** If a professional appraisal report is used as evidence, one original and three (3) copies must be submitted. To be considered, an appraisal must:
 - i. Be prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
 - ii. Be signed by the appraiser(s).
 - iii. Be presented in its entirety, including all exhibits, with no missing pages.
 - iv. Have an appraisal date of January 1, 2021.
 - 1. An appraisal report developed for another purpose (other than assessment appeal) may be submitted as evidence, however, the further the valuation date from January 1, 2021, the less consideration the appraisal report will receive.
 - v. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless an appraisal report was filed with the appeal.
- h. **Other Evidence.** Other evidence may consist of, but is not limited to, the following:
 - i. Listing contract of the Subject property
 - ii. Sales contract and closing statement showing the purchase price and closing date of the property in question.
 - iii. A complete (final) sworn contractor’s affidavit of costs of new construction.
- i. **Disclosure of Rental Data Required.** When an assessment appeal for an income-producing property is based on fair cash value, the income and expense data of the property shall be submitted as evidence.

Appeals Based upon Assessment Equity

- a. **Definition.** Real property assessments shall be valued uniformly as the General Assembly shall provide by law (Art. 9, Sec2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level than the assessment of similar properties.
- b. **Burden of Proof.** When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence.
- c. **Evidence Considered.** If comparable properties are submitted as evidence for the appeal, it is preferable to use the best three (3) and these must be included with the original appeal. Additional comparables may be included at the discretion of the appellant.
- d. **Comparable Properties.** Comparable properties should be located near the Subject property and/or in the same Subdivision. They should be similar in size, construction, quality, age, style, and condition to the Subject property.
- e. **Photographs.** The appellant is urged to provide actual photographs of the Subject property and all comparable properties. Please identify the address and/or parcel number of each photograph and submit one (1) copy with the appeal.

Appeals Based upon Incorrect Physical Description of Property

- a. **Definition.** An incorrect physical description 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 location attributes. The incorrect physical description must have been relied upon by the assessor in the valuation of the property.
- b. **Evidence.** Appeals 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.
- c. **Access to Property.** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, or other evidentiary material that is offered to refute the physical description of the property if the property owner or taxpayer denied a written request to inspect and examine the property for valuation purposes.

Appeals Based Upon Matters of Law

- a. **Definition.** Matters of law include such factors as preferential assessment and farmland valuation.
- b. **Evidence.** Appeals alleging an incorrect application of law 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.

Corrections

- a. **Definition.** A correction, when used by the Lee County Board of Review, is a request by a Township Assessor or the Chief County Assessment Officer to revise and correct an assessed value that has already been certified to the Board, or a correction made on the Board's own motion.
- b. **Deadline.** The filing deadline for Assessors' corrections shall be the filing deadline for taxpayer complaints for the township.
- c. **Evidence.** All corrections submitted by Assessors must include evidence to support the value conclusion.

Reductions of \$100,000 or more in Assessed Valuation

- a. Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed value of \$100,000 or more, the Board must notify each respective taxing district. It is therefore required that appellants supply their requested assessment total in the appropriate place on the appeal form.

Certificates of Error

- a. **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 judgement as to the valuation of the property” (35 ILCS 200/16-75)
- b. **Basis for a Certificate of Error include:**
 - i. Duplicate assessments
 - ii. Improvements damaged or destroyed
 - iii. Assessment based on incorrect description of property
 - iv. Homestead exemptions for which a property was eligible but the exemption was not applied to the property tax bill
 - v. Homestead exemptions erroneously granted on a property which was not entitled to receive it
 - vi. Approval of a non-homestead exemption by the Dept. of Revenue
- c. **Deadline.** All requests for Certificate of Error must be filed with the Board before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes.

Omitted Property

- a. **Authority.** The Board has the authority to place an assessment on omitted property. Omitted property includes homestead exemptions erroneously granted on a property which was not entitled to receive it. (35 ILCS 200/9-265).
- b. **Notice.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least ten (10) days written notice to the parties concerned advising them of the Board’s proposed action.

Equalization

- a. **Authority.** Subject to the restrictions of the property tax code, the Board has the authority to increase or reduce the entire assessment, the assessment of any class, and/or the assessment of any township, or part thereof. (35 ILCS 200/16-60)

Non-Homestead Exemptions

- a. **Applications.** Applications for Non-Homestead Exemptions must be filed on forms furnished by and in accordance with Illinois Department of Revenue (IL-DOR) requirements.
- b. **Notification of Units of Government.** If the request for 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 notification of each Unit of Government must be submitted with the application at the time of filing.

- c. **Decision.** The Board makes a recommendation to the IL-DOR as to whether or not a non-homestead exemption should be granted. The IL-DOR reviews the evidence and renders the final decision.

Homestead Exemptions

- a. There are numerous homestead exemptions available to homeowners which can result in a reduction of the equalized assessed value. Contact the Chief County Assessment office for eligibility and forms. (35 ILCS 200/15-165 through 180)
- b. The Board has the final decision with regard to homestead exemption eligibility. (36 ILCS 200/16-70)
 - i. Homestead Exemptions that have been denied by the CCAO may be appealed to the Board within 10 business days of the date of the written notification of the denial, or by Jan. 15th following the assessment year, whichever is later.
 - ii. Appeals alleging that a property qualifies for a homestead exemption under 15-165 through 180, shall include a brief citing the law in question and an explanation of why the property in question qualifies for requested homestead exemption.
- c. If the CCAO discovers at any time before judgment that a property has been granted a homestead exemption to which it was not entitled, the CCAO may consider the erroneously exempt portion of the property as omitted property for that taxable year only. (35 ILCS 200/9-265)

Adoption

- a. These rules are adopted for the 2021 session of the Lee County Board of Review and effective as of May 28, 2021.

Tom Mead, Chairman

Jim Smith, Member

Lori Erbes, Member

Wendy Ryerson, Clerk

Frequently Asked Questions

1) Under what grounds can I appeal my assessed value to the Board of Review?

- a) Inaccurate Fair Cash (Market) Value (See Page 5 for details)
- b) Inequitable assessment compared to other similar properties (See Page 6 for details)
- c) Incorrect physical description of the property (See Page 7 for details)
- d) Matters of Law (See Page 7 for details)
- e) The amount of taxes will not be considered by the Board when determining the appropriate assessed value.

2) How can I obtain information on comparable properties?

Residential property information is available on the Lee County website. (www.leecountyil.com) Information is also available from property records in the Chief County Assessment Office at 112 E. Second Street, Dixon, IL.

3) How many copies of documentation are necessary when submitting the appeal form?

Please submit one (1) original and three (3) copies of all documents, (a total of four sets of documents) including the appeal form. If an insufficient number of copies are submitted, the Clerk of the Board will reproduce the copies at a cost of \$1.00 per page and copying charges will be invoiced to the appellant.

4) When will I receive notification from the Board on my appeal?

- a) **Proposed Decision.** At the conclusion of the filing period, the Board will review all appeals and issue a proposed decision based on the evidence submitted. Upon completion of the review of all appeals, the owner of record, or his/her authorized attorney will be notified in writing of the proposed decision. If the proposed decision is acceptable to the taxpayer, no further action is required. In the event the owner is not satisfied with the proposed decision, the owner, or his/her authorized attorney must call the Clerk of the Board to schedule a hearing within the time period specified on the written proposed notice. The timeframe for this process varies based on the volume of appeals received.
- b) **Final Decision of the Board (following hearing).** The Board will hear evidence at the hearing as to the assessed valuation in accordance with Board rules. The owner or his/her authorized attorney will be notified in writing of the Board's Final Decision upon completion of all hearings for the county. No decisions will be released prior to that time. The timeframe for this process varies each year based on the volume of hearings requested, but it will be no later than March 15 of the year following the assessment year.

5) If I do not agree with the Board's decision, can I appeal it?

Yes. Decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the Final Decision being sent. Appeal forms are available at the County Assessment

Office, 112 E. Second Street, Dixon, IL or on the PTAB website at <http://www.state.il.us/agency/ptab/assist/forms.htm>.

Other Relevant Information

When preparing an assessment appeal please remember:

- a) Fair Cash Value is not the highest or lowest selling price of a property, but the most probable selling price.
- b) When comparing properties in your area, use only similar properties. For example properties with the same story type, design, size, age, condition, etc.
- c) Assessed Values are required by law to be based upon the three prior years of actual sales transactions. For example, 2021 assessed values are based upon sales occurring during the 2020, 2019, and 2018 calendar years.

Filing Checklist

- ✓ Did you completely fill out all applicable sections of the appeal form and attach all supporting evidence?
- ✓ Did you sign the appeal form?
- ✓ If you are an attorney filing on behalf of a taxpayer or owner, did you include a letter of authorization signed by a property owner or taxpayer?
- ✓ Did you include all evidence you want the Board to consider? If not, you have 10 business days after the filing deadline to submit evidence.
- ✓ Did you provide an original and three copies of the appeal form and all supporting evidence? *(If not, the Board will charge \$1.00 per page to make copies for you.)*