

**STEPHENSON COUNTY
BOARD OF REVIEW RULES**

The Illinois Compiled Statutes creating the County Board of Review requires the County Board of Review to publish reasonable rules for the guidance of persons doing business with such Board. Therefore, the Stephenson County Board of Review, hereafter called the "Board", adopts the following procedures for assessment year 2011. Failure to comply fully with all rules and/or specific requests of the Board may result in dismissal of the complainant petition. The Stephenson County Board of Review is a three member assessment review board whose members are appointed by the County Board.

PURPOSE OF THE BOARD

A. The Board shall determine the correct assessment of any parcel of real property that is the subject of an appeal based upon facts, evidence and exhibits submitted and presented at a public hearing.

B. The Board shall hear appeals as hereinafter provided and revise the assessment of any particular parcel of real property when it finds such assessment to be in error.

C. The Board shall act as an equalizing authority: When the Board completes hearings, it can apply an EQUALIZATION FACTOR on a Township by Township basis if the level of assessment is lower or higher than the State required 33.33% (one-third) of market value. Equalization shall be considered when the assessment level of a assessment districts or area is substantially different than other districts or areas. Public hearings are held in order to explain the Board's intent to equalize. If equalization is necessary the Board shall send a written notice of the change in valuation to each taxpayer. The Board also publishes in the local newspapers, the revisions due to assessment complaint hearings.

D. The Board shall act in conformance with 35 ILCS 200/ 16-20 through 90 of the Illinois Compiled Statues.

RULE 1: MEETINGS

A. The regular meetings of the Board shall be held at the Stewart Centre, 50 West Douglas Street, Freeport, Illinois. Meetings may be held in other parts of the County at the discretion of the Board, with notice to the public.

B. The Board will convene on or before the First Monday of June and will recess by March 15 of the year after the assessment year.

C. The Board shall nominate and elect a new Chairperson the beginning of each year's session; the newly elected Chairperson shall then ask for nominations for the Vice-Chairperson.

D. These Rules of the Board of Review shall be adopted each year.

E. Two members of the three members shall constitute a quorum. No decision on any property protest shall be made unless a quorum is present. Each decision must have at least two signatures.

F. All communications to the Board shall be addressed in writing to the Stephenson County Board of Review, 50 West Douglas St, Suite 502, Freeport, Illinois 61032. The telephone number is 815-235-8260.

RULE 2: ORDER OF BUSINESS

The Board shall keep a record of all proceedings and the order of business shall be as follows:

- A. Reading and approving the records of the preceding meeting.
- B. Considering complaints and petitions and other matters properly before the Board.

RULE 3: DUTIES OF THE CLERK OF THE BOARD OF REVIEW

A. The Chief County Assessment Officer or his designee is the Clerk of the Board of Review, hereafter called the "Clerk". The Clerk shall file all appeals in the order of presentation, give said appeals a number and shall note the number and type of the appeals on the records of the Board. When such appeals have been acted upon, the decision of the Board shall be entered into such records. All appeals against assessment of real estate shall be classified by township.

B. The Clerk shall collect and analyze property transfers, property appraisals, and pursue such other means as the Board shall deem proper and necessary to aid the Board in the determination of the percentage relationship, for each assessment township, between the valuations at which locally assessed property is listed and 33.33% of the estimated fair cash value of such property, or the values determined in accordance with the Illinois Compiled Statutes.

RULE 4: APPEALS

Taxpayers are urged to discuss their assessment with their Township Assessor or Chief County Assessment Office's staff before filing a petition with the Board. Many times the reason for the assessment can be made clear and the need for the filing of a petition eliminated.

The appraisal results in the assessed valuation of your property.. The property record cards are available that contains all pertinent information about your property (parcel). The information includes, legal description, land size, dimensions of all buildings, and type and quality of material used in construction of the building. The assessors gathers most of this information by periodic field inspections and building permits. By Illinois State law all property is reassessed every four (4) years, but Statute also allows the Assessor to reassess property on an annual basis if necessary. "FAIR CASH VALUE" is the basis for appraising residential property and is defined as the price a property would bring if exposed for sale in the open market by a willing seller allowing a reasonable time to find a willing buyer. All property in Stephenson County is to be assessed at 33.33% or one-third of its "Fair Cash Value", except farmland, farm buildings and other property eligible to receive a preferential assessment. 33.33% is known as the median level of assessment and is set by Illinois State law. The appraisal of your property is made by calculating building area, grading as to quality, and type of construction materials, considering

depreciation and obsolescence and determining the value of each amenity of your property through established standards using accepted appraisal and cost manuals. All of this information is correlated with the actual sales of property to confirm its "Fair Cash Value". If after talking with the Township Assessor or Chief County Assessment Office staff, the Taxpayer still wishes to file a petition, the following procedure shall be followed:

A. A separate appeal must be filed for each assessed parcel.

B. Appeal forms are available from the Assessor Office and the Chief County Assessments Office. The Assessor's staff may assist you with completing the form for you. They will try to answer any questions you have and will provide sales and assessment information that you may need to complete the appeal form. The appeal shall be made on forms provided by the Board **(faxed transmissions or E-mail submissions will not be accepted)** and must be filed with the Clerk by the tenth day of August of the assessment year; or no later than thirty calendar days after legal publication of assessments of the respective Township, whichever is later.

C. Petitions sent by mail must be postmarked on or before the closing date for each township. Acceptance of petitions in postal metered envelopes shall be limited to five (5) calendar days immediately following the final date for filing a complaint, and must be postmarked on or before the closing date for each township.

D. The Board of Review will send a copy of the assessment complaint to the Township Assessor for their response. After the Township Assessor files a response, the Board of Review will make a tentative decision on the complaint based upon evidence submitted by the taxpayer and/or Township Assessor.

E. A "Tentative Decision" notice shall be sent to the taxpayer of record. If the taxpayer is not satisfied by the Board of Review's decision, the taxpayer may within 7 days request a hearing.

F. All agents and attorneys acting for appellants, must attach a Letter of Authorization with the appeal at the time of filing. All attorneys must provide their Illinois Registration Numbers.

G. All decisions of the Board are subject to equalization.

H. All evidence will be submitted with your appeal form. Complaints filed with the Board by owner of record and/or agent must submit ALL supporting evidence at the time of filing said complaint. The Board requires an original signature on the appeal form, not photocopy. The Board will not accept an appeal form without two (2) copies of appeal form and two (2) copies of all evidence, submitted by you. A receipt for your appeal will be sent to the complainant. This receipt should be kept if the complainant desires to show proof of filing. If the complainant does not receive the receipt of filing within ten (10) days of filing, please contact the Board office. If enough copies are not submitted, a receipt copy will not be sent.

I. In cases where a change in assessed valuation of \$100,000 or more is sought, a representative and/or agent of a Unit of Government requesting to intervene must submit all supporting evidence

within ten (10) calendar days from the date of notification. For your evidence, one (1) additional copy for each of the taxing districts listed on the last available tax bill must be submitted to the Board.

J. No new grounds will be granted to the appeal after the appeal is filed with the Clerk, unless approved by motion of the Board.

K. For assessment year 2011, the property shall be valued as of 1st of January, 2011. Prorated assessments for new improvements shall be assessed based upon Certificate of Occupancy, sale of new residence or other means necessary to ensure compliance with the Illinois Compiled Statutes.

L. Taxpayers are urged to provide actual photographs of property being appealed, plus all comparable property photographs. Please identify and write on each photograph the address of each photograph. Submit one (1) set of actual (not photocopy) photographs with your appeal to the Board.

M. For all complainants, If the appeal 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 letter showing the notification of the Units of Government must be submitted with the Appeal at the time of filing. If you have questions about your Units of Government, please call the Stephenson County Chief County Assessment Office at (815) 235-8260.

N. An appeal filed on behalf of a land trust must provide the names and beneficial interest of all owners.

O. If the complainant is other than the owner(s), you must provide the owner's name, address, and daytime telephone number. You must also provide a Letter of Authorization (Power of Attorney) to submit an appeal.

P. The Board will meet with the Public and/or Assessor only through a scheduled appointment. No walk-in unscheduled meetings will be accepted.

RULE 5: APPEAL HEARINGS

A. Upon receipt of a properly completed petition, the Board will notify each complainant by mail of hearing date and time for the purpose of reviewing the 2011 assessment valuation pursuant to the complaint. **THE COMPLAINANT MUST HAVE AN OFFICIAL APPOINTMENT TO MEET WITH THE BOARD; WALK-IN NON-APPOINTMENT HEARING APPEALS WILL NOT BE ALLOWED.** The Board will hear evidence at the hearing by the complainant and Assessor showing proof as to over or undervaluation. Any additional evidence must be supplied to the Board prior to or at the beginning of the hearing. The Assessor or his Deputies may be present at all oral hearings and non-oral hearings and furnish, when requested, any information to the Board to further enable the Board to arrive at a just decision. Decisions made by the Board on all appeals will be withheld in order that the Board might review comparable properties, provide on-site inspections and study any data or information on the property under appeal so that the Board may come to a decision the Board deems just.

B. If the complainant or the authorized attorney/agent fails to appear at the time which was stipulated for the appeal's hearing appointment, then the petition will be dismissed. Unless just cause is shown, no continuance will be granted. Telephone calls asking for continuance will not be accepted. All requests for continuance must be presented and RECEIVED at the Board in writing, with just cause shown, three (3) working days before the appeal's hearing appointment. The complainant must therefore mail this request for continuance with enough time allowed for postal delivery to be received at the Board three (3) working days before the appeal's hearing appointment.

C. If the complainant and/or his representative wishes to have the hearing heard on the evidence on hand, without being present, they may request a WAIVER OF HEARING (your presence is not required; a decision by the Board will be based on documentation/evidence submitted with the original petition).

D. The Board only notifies the taxpayer/owner of record. If the complainant is represented by an attorney/agent, it is the complainant responsibility to notify them of the hearing date. Complainants may represent themselves or seek an attorney to do so on their behalf. All attorneys/agents, acting for appellants, must have submitted a Letter of Authorization with the appeal at the time of filing.

E. The complainant and other witnesses should be prepared to testify under oath. Testimony by accountants, tax consultants, appraisers, real estate experts, and any other consultants is acceptable, but these people may not conduct questioning or any cross examination at the hearing.

F. All Board hearings are public and may be tape recorded by any party. Any party wishing to have a transcript record of hearings must hire a court reporter. A certified copy of the transcript must be provided to the Board within fifteen (15) working days. The cost of the transcript will be borne by the complainant.

G. The Board shall determine the amount of time allowed for complainants requesting an oral hearing. The complainant will be allotted fifteen (15) minutes at the hearing to discuss the complainant's appeal and evidence already submitted. If the complainant did not submit any evidence by the filing deadline, the complainant will be not be allotted a hearing. If no evidence is submitted within the 15 day extension, then the "NO EVIDENCE PROVIDED" complaint will be dismissed for failure to present any evidence with your appeal form.

H. A separate hearing will be held for each parcel of property, unless the parcels are contiguous or the taxpayer/owner of record requests hearings be consolidated. Contiguous parcels may be done at the same hearing provided they are of the same land use, upon motion of the Board.

I. All hearings will be held at the Stewart Centre, 50 West Douglas Street, Freeport, Illinois.

J. FAIR MARKET VALUE AND PURCHASE PRICE ARE NOT NECESSARILY THE SAME THING. Be prepared to discuss the fair market value of property as of January 1st of 2011. Present law in the State of Illinois holds that the equalized value of all property in Stephenson County should be one-third of the "fair cash value", except farmland, farm buildings and other property eligible to receive a preferential assessment.

RULE 6: CONTENT OF APPEALS

A. The Board will make its decision on the basis of the evidence submitted. In the case of income properties, such evidence would refer to operating statements and rent rolls and appraisals. All evidence and exhibits are to be supplied at the time of filing a complaint.

B. A request may be made by the Board for more evidence than what was provided with the appeal. Such requests shall be submitted to the Board within a period of time as so stipulated by the Board. If such information is not submitted within the stated period, the complainant/agent shall be deemed to have waived his right to present such information.

C. Rental Property Owner - (Other than single homes) - shall supply the following information: In addition to the Homeowner's data, the complainant should furnish the most recent two (2) years of leases and operating schedules showing in detail total gross income and a breakdown of all expenses. Two (2) copies must be submitted by the complainant to the Board.

D. Complainants for Residential Income Property of 4 units or more, MUST provide to the Board at the time of filing the appeal, leases, operating statements, audits and all other pertinent information, for the last two (2) years. Two (2) copies must be submitted by the complainant to the Board.

E. If the complainant's contention for filing a Real Estate Appeal for Residential Property (in excess of 12 units), Commercial or Industrial property, is based on the "Income Approach", the complainant must submit, at the time of filing, copies of the complainant's Income/Expense Statement for the preceding three (3) years (2008, 2009, 2010), copies of the complainant's Tax Return with income and expenses and copies of the complainant's individual rents (per square foot, per unit, per office or per store etc.). Two (2) copies must be submitted by the complainant to the Board.

F. If the complainant intends to support his opinion of market value with a narrative or form appraisal, compiled by a qualified, State Certified appraiser (fee appraiser must supply State of Illinois license or certification information), two (2) copies must be submitted by the complainant to the Board. AN APPRAISAL IS NOT MANDATORY in order to have the complainant's property reviewed by the Board. Appraisals submitted shall comply with the current USPAP guidelines. Appraisals prepared for Mortgage Lenders, need the written approval of the appraiser and lender to be submitted to the Board of Review. A letter of approval needs to be submitted at the time the appeal is filed.

RULE 7: VALUE APPEALS

A. Appeals claiming that the market value of the property is too high must be supported by a listing of comparable sold properties or an appraisal. The complaint form has a section for the listing of comparable sold properties. However, it should be supplemented with original photographs and a copy of listing sheets.

B. All forms and evidence must be submitted as follows: one (1) original and one (1) copy of the form and evidence must be submitted to the Board, unless the requested reduction is in excess of \$100,000 in assessed valuation, then an additional copy is required for each taxing district levying tax.

RULE 8: EQUITY APPEALS

A. Appeals claiming that the property has been unfairly treated in their assessment compared to similar properties' assessments can also use the Section provided for comparables on the Board complaint form. The properties shown should be as close as possible to the subject in all aspects, including but not limited to, location, style, size, etc.

B. All equalization appeals 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 appeals of this character are to receive favorable consideration, they should be supported by assessment ratio data.

RULE 9: FARM LAND

A. Appeals claiming that the property is entitled to a preferential farmland assessment shall provide the Board with records of the current and past two years records of production agriculture. Guidelines shall be those established by Department of Revenue memorandum.

B. Appeals claiming that the soil mapping on a tax parcel is incorrect shall follow the guidelines established by the Department of Revenue. A copy of this memorandum, dated May 25, 1995, can be obtained from the Chief County Assessment Office.

RULE 10: ASSESSMENT REVISIONS

A. Any member of the Board may initiate proceedings to correct either an omission of assessment or cases of under assessment or over assessment. At the direction of the Board, a notice shall be issued to the persons concerned, directing them to appear and show cause, if any, why such action should not be taken.

B. The Chief County Assessment Officer may initiate a Certificate of Error to the Board, which may initiate proceedings to correct either an omission of assessment or cases of under assessment or over assessment, if the Board agrees with the Certificate of Error. If the Board does not agree with the Certificate of Error, no action will be taken. The taxpayer does NOT have appeal rights nor hearing rights if the Board denies the Certificate of Error request from the Supervisor of Assessments. The taxpayer WILL NOT be notified when the Board denies the Certificate of Error, since the assessment for the property is "NO CHANGE".

RULE 11: EXEMPTIONS

A. Requests for NON-HOMESTEAD exemptions from the Federal/State/County/City governmental agencies, Churches, Schools, and other nonprofit organizations shall be made on forms provided by the Board and shall be filed with the Clerk by December 31 of the assessment year.

B. There are numerous other exemptions available to homeowners which can result in a reduction in the amount of real estate taxes levied against the property. You are encouraged to discuss the possible exemptions you may be eligible for the the Chief County Assessment Office.

RULE 12: CERTIFICATE OF ERRORS

A. All requests for Certificate of Error for corrections must be filed with the Board at any time before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes.

B. Omissions include all property which becomes taxable and which is not upon the general assessment, all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which has been added to the property by the improvement.

C. If the Certificate of Error would reduce the assessment by \$100,000 or more, the Board shall notify the Units of Government in their jurisdiction. A copy of the letter showing the notification of the Units of Government must be submitted with the Appeal at the time of filing.

D. Requests for Non-Homestead Exemption Rollback is limited to one (1) year prior to the Illinois Department of Revenue's approval of the exemption. A Certificate of Error could be granted to roll the exemption to the prior year or date of ownership, whichever is less. This will accommodate Property Owners which would have been eligible, but for what ever reason failed to execute an application for Non-Homestead Exemption in a timely fashion.

RULE 13: APPEAL OF THE FINDINGS OF THE BOARD

When all the hearings for the county are completed, the taxpayer owner of record will be officially notified, in writing, of the Board's decision, after the adjournment of the Board in its final session. The Board's only official notice will be mailed to the taxpayer owner of record using the address recorded at the Stephenson County Chief County Assessment Office. If the complainant has moved, you must update your address with the Stephenson County Chief County Assessment Office as soon as possible. If you are represented by an attorney/agent, it is your responsibility to notify them of your official Notice of the Board's Final Decision. All official decisions rendered by the Board may be appealed to the Property Tax Appeal Board of the State of Illinois as provided by statute, within thirty (30) days after Notice of the Board's Final Decision is mailed to the taxpayer owner of record. Forms for petitioning the state may be obtained by writing to: Property Tax Appeal Board, 401 S. Spring, Room 402, Springfield, Illinois 62706-0002, telephone (217-782-6076). Property Tax Appeal Board of the State of Illinois hearings for Stephenson County are held in the same place as the County Board of Review hearings.

RULE 14: FEES

There is a charge of \$.25 per photocopied page to use the photocopy machine located in the Chief County Assessment Office. All taxpayers must pay for the photocopying before the Board will act upon his complaint or application for exemption.

RULE 15: OPEN MEETINGS ACT

All parties (taxpayers, assessors, attorneys, etc.) who will have meetings with the Board of Review must comply with the Open Meetings Act.

All parties who submit evidence to the Board of Review must comply with the current version of the USPAP ethics and standards. The Board of Review is exempt under the judicial provision, and will follow Department of Revenue and statutory guidelines.

RULE 16: AMENDMENTS

Any or all the foregoing rules may be waived in a particular instance upon a majority vote of the Board of Review for good cause shown, except where directed by the Illinois Compiled Statutes. A copy of these rules are available on the web at www.co.stephenson.il.us/assessor/data/2011/borrules2011.pdf

