



Rock Island County | 2016
Board of Review

Rules and Procedures

**Significant Changes for
2016 are Highlighted.**

Joan Russell, Chairperson
Dick Schroeder, Member
Diane Overstreet, Member

TABLE OF CONTENTS

Assessor Contact Information_____	1
Purpose of the Board_____	2

Administrative Rules

Convening the Board_____	2
Chairperson_____	2
Quorum_____	2
Severability_____	2
Retroactivity_____	2
Date of Filing_____	2
Forms_____	2
Ex Parte Communications_____	3
Failure to Follow Rules_____	3
Freedom of Information Act_____	3
Conflicts of Interest_____	3
Duties of the Clerk_____	3
Amendments to Rules_____	3

Meetings

Location_____	4
Order of Business_____	4
Open Meetings_____	4
Rescheduling_____	4
Improper Conduct_____	4
Conduct of Meetings_____	4
Non-Appearance at Hearings_____	4

Assessment Complaints

Consultation with Assessor_____	5
Basis of Complaint_____	5
Standing to File Complaint_____	5
Reductions in Excess of \$100,000_____	5
Time for Filing a Complaint_____	5
Non-Compliant Complaint Forms_____	6
Properties with Multiple Parcels_____	6
Facsimiles_____	6
Submission of Evidence_____	6
Disclosure of Recent Sale_____	6
Procedure for Filing a Complaint_____	6
Procedure of Accepting Complaints_____	7
Hearings by the Board_____	7
Findings of the Board_____	8
Appeal of Findings of the Board_____	8

Complaints Based on Market Value

Market Value Definition_____	8
Burden of Proof_____	8
Evidence Considered_____	8
Comparable Properties_____	9
Appraisal Evidence_____	9

Other Evidence_____	9
---------------------	---

Complaints Based On Equity

Definition of Inequity_____	9
Burden of Proof_____	9
Evidence Considered_____	9
Comparable Properties_____	9

Complaints Based on Incorrect Description

Definition_____	10
Evidence_____	10
Assessor Access to Property_____	10

Complaints Based on Preferential Assessment

Definition_____	10
Evidence_____	10

Corrections

Definition_____	10
Deadline_____	10
Notice_____	10

Omitted Property

Authority_____	11
Notice_____	11

Homestead Exemptions

Authority_____	11
Standing to File Complaint_____	11
Forms_____	11
Evidence_____	11
Hearings_____	11
Appeal of Findings of the Board_____	11

Non Homestead Exemptions

Applications_____	12
Affidavit of Use_____	12
Photographs_____	12
Notarization_____	12
Notification of Units of Government_____	12
Deadline_____	12

Adoption of Rules_____ 12

Township Assessor Contact Information

In Rock Island County, all initial assessed valuations are developed at the Township level, not the County level. **Taxpayers are strongly recommended 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, possibly eliminating the need for filing the 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.**

Cordova/Port Byron

Charles Tague
PO Box 311
Cordova, IL 61242
(309) 654-2865
(309) 738-9346

pb.cordovaassessor@frontiernet.net

Coe

Ann Tague
9327 239th St N
Port Byron, IL 61275
(309) 523-2497

coe002@gmail.com

Canoe Creek/Zuma

Charles Tague
Contract Assessor
PO Box 311
Cordova, IL 61242
(309) 738-9346

madeit@mchsi.com

Hampton

Andrea Pancrazio
209 19th St
East Moline, IL 61244
(309) 755-8141

hamptontownship@yahoo.com

South Moline

Karin Martin
2515 53rd St
Moline, IL 61265
(309) 736-0814

smtassessor@mchsi.com

Moline

Dave Hendrickx
620 18th St
Moline, IL 61265
(309) 764-3559

assessor@molinetownship.com

Rock Island

Brenda Carmen
2827 7th Ave
Rock Island, IL 61201
(309) 786-2961

riaassessor@sbcglobal.net

South Rock Island

Nichole Finnie
1019 27th Ave
Rock Island, IL 61201
(309) 788-4513

nfinnie@sritownship.net

Blackhawk

Winna Pannell
234 4th St W
Milan, IL 61264
(309) 787-4784

bht05@sbcglobal.net

Coal Valley

Winna Pannell
Contract Assessor
PO Box 337
Coal Valley, IL 61240
(309) 799-7110

cvassessor@sbcglobal.net

Rural

Dick Quigg
(309) 787-5669

dick@rwquigg.com

Bowling

Barb Esp
16816 28th St
Milan, IL 61264
(309) 787-2115

bowlingassessor@gmail.com

Edgington

Torrie Hofer
(309) 798-5424

Edgington.Twp.Assessor@gmail.com

Andalusia

Barb Esp
Contract Assessor
PO Box 62
Andalusia, IL 61232
(309) 738-5031

andalusiatownshipassessor@msn.com

Buffalo Prairie/Drury

Torrie Hofer
Contract Assessor
(309) 798-5424

Edgington.Twp.Assessor@gmail.com

2016 Rules of the Rock Island County Board of Review

Our Mission

Acting as an unbiased intermediary between assessors and taxpayers, the Board of Review strives for fair and equitable property assessments in Rock Island County through the assessment appeal process.

A. Purpose of the Board

1. 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 to the Board
2. 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.
3. The Board may act as an equalizing authority: When the Board completes hearings; it can apply an EQUALIZATION FACTOR to a Township if the level of assessment is lower or higher than the State required 33.33% (one-third) of market value. Public hearings are held on 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. All decisions are subject to state equalization.

B. 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. **Chairperson.** The Board shall nominate and elect a new Chairperson the beginning of each year's session.
3. **Quorum.** Two of the three members shall constitute a quorum. No decision on any property protest shall be made unless a quorum is present.
4. **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.
5. **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 appeals which are currently before the Property Tax Appeal Board for prior tax years.
6. **Date of Filing.** Except for communications received via the United States mail, all communications (including, but not limited to, assessment complaints) shall be deemed to have been filed as of the date they are received by the Clerk of the Board.
Communications transmitted through the United States mail shall be deemed filed with or received by the Board on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. Metered mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date; it is the responsibility of the owner/taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postmark.
7. **Forms.** Forms are available from the Clerk of the Board during regular business hours; selected forms are also available from the Board's web site www.rockislandcounty.org
The Board will not send forms out by overnight express, fax machine, or any method other than first class mail.

- 8. 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.
- 9. Failure to Follow Board Rules.** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
- 10. Freedom of Information Act Policy.** The Board is a public body as defined in the Freedom of Information Act (5 ILCS 140). As a public body, it is subject to the Act. The following information is provided in accordance with the act.
- a. The Board is responsible for hearing complaints and corrections on assessments from the county's 18 townships, acting on these applications, reviewing and making recommendations on exempt-property applications, and representing the interest of Rock Island County before the Illinois Property Tax Appeal Board.
 - b. The Board has no functional subdivisions.
 - c. The Board's office is located in the Rock Island County Office Building at 1504 3rd Avenue, Rock Island, Illinois 61201.
 - d. The Board consists of three full members. The administrative functions of the Board are processed by the Rock Island Chief County Assessing Officer, who shall act as the Clerk of the Board.
- 11. Conflicts of Interest.** 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 Rock Island County Board of Review in any capacity regarding any Rock Island County property.
 - d. No member shall testify before the Illinois Property Tax Appeal Board on behalf of an owner/taxpayer in any capacity regarding any Rock Island 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/taxpayer of the property.
- 12. Duties of the Clerk of the Board of Review**
- a. The Chief County Assessment Officer 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 docket number and note the number and type of appeal in 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 the 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.
- 13. 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.

C. Meetings

1. **Location.** Regular meetings of the Board will be held at the Rock Island County Office Building, 1504 3rd Avenue, Rock Island, Illinois. Meetings may be held at other locations in the County at the discretion of the Board.
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, petitions and other matters properly brought before the Board.
 - c. Questions or comments from the public may be accepted (within a limited amount of time) at the discretion of the Board.
3. **Open Meetings.** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120).
 - a. Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify themselves to facilitate such recordings. If you will be audio or video recording, we require a 48 hour notice. Failure to provide notice will result in prohibiting the recording.
 - b. 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 after the hearing. The cost of the transcript will be borne by the complainant.
 - c. The Board's hearing room has 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.
 - d. Observers do not have a right to speak or present evidence 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).
4. **Rescheduling.** Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will only be changed at the discretion of the Board.
5. **Improper Conduct or Language.** When a party, the party's attorney, or the party's witnesses engage 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.
6. **Conduct of Meetings and Hearings.** In connection with any proceeding before the Board, the Board 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.
7. **Non - Appearance at Hearings.** Failure to appear at the appointed time and date of a scheduled hearing may result **in your appeal to be dismissed**. The Board will notify the complainant by United States Mail, to the complainant's last known address, of such action.

D. Assessment Complaints-General Procedures

It is strongly recommended that the owner/taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review. If, after talking with the township assessor, the owner/taxpayer still wishes to pursue a formal complaint, the township assessor can supply property record cards for the subject property as well as any comparable properties that you choose. The assessor **cannot** fill out the complaint form for you, or suggest comparable properties for you to use. The 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

1. **Basis of Complaint.** The State of Illinois Property Tax Code requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that like property be assessed in a like manner (equity). All farm land assessments are based on total agriculture use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The Rock Island County Board of Review will review complaints of assessed values on farm residences, farm home site and farm buildings. The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue.

A formal complaint may be filed when it appears that:

- a. The assessor's market value is higher than actual market value (Section E).
- b. The assessment is higher than those of similar neighboring properties (Section F).
- c. The assessment is based on an incorrect physical description of the property (which 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 property) (Section G).
- d. Property qualifies for preferential assessment (Section H).

THE BOARD OF REVIEW ACTS ONLY ON ASSESSED VALUES AND DOES NOT DISCUSS OR ACT ON THE AMOUNT OF TAX BILLS!

2. **Standing to File a Complaint.** Complaints can only be filed by the owner/taxpayer of the property or the owner/taxpayer of record. If the owner/taxpayer of record is a lessee, the complete lease shall be submitted to determine that they are the owner/taxpayer of record. Owners/Taxpayers may designate an attorney to represent them by submitting written authorization with their complaint. **The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner/taxpayer and dated with the current date. The authorization MUST BE NOTARIZED. Failure to supply the authorization shall result in dismissal of the appeal.**

- a. Only persons licensed to practice law in the State of Illinois shall be allowed to represent a party at a Board of Review hearing ("Designated Attorney of Record")
- b. Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts shall be represented at a Board of Review hearing by any person licensed to practice law in the state of Illinois (see section 2, above, regarding the written authorization). Failure to provide attorney representation at the hearing may result in dismissal of the appeal.
- c. If the appellant is being represented by an attorney, all notices, communications, and the final decision will be mailed to the attorney only.
- d. Accountants, tax representatives, tax advisors, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board hearings.

3. **Reductions in Excess of \$100,000.** Pursuant to 35 ILCS 200/16-55, If an owner/taxpayer requests a reduction in assessed valuation of \$100,000 or more, it is required that the Board of Review office notify each taxing district affected by the complaint. It is, therefore, REQUIRED THAT OWNERS/TAXPAYERS SUPPLY THEIR ESTIMATE OF CORRECT VALUE ON THE COMPLAINT FORM.
4. **Time for Filing a Complaint.** Fully completed complaints must be filed with the Board of Review within 30 days after publication of said township assessment roll in the local newspaper (35 ILCS 200/16-55).

- a. It is the responsibility of the owner/taxpayer or attorney for the owner/taxpayer to make certain that their mailing bears the correct postmark.
 - b. Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
 - c. Metered mail must also bear the official US Postal Service date stamp, otherwise the date received will be considered the file date.
 - d. Hand deliveries are considered filed on the date received by the Clerk of the Board of Review.
 - e. Faxed complaints will not be accepted.
 - f. During complaint session, Board of Review office hours are: Monday through Friday-8:00 a.m. until 4:30 p.m. We are closed on Saturday, Sunday, and County holidays.
- 5. Non-Compliant Complaint Forms.** In the case of complaint forms deemed not in compliance with Board of Review's rules, the Board will send notification acknowledging receipt of the complaint. Such notification will include a copy of the first page of the complaint form and an explanation of which rules have not been complied with. The complainant will be provided with 10 business days to bring the complaint into compliance. If the complaint is brought into compliance within the time as extended by the Board of Review, the complaint will be deemed to be in compliance with the Board of Review rules and will be processed in the same manner as any other complaint in compliance with the rules. For purposes of this section, a complaint form deemed not in compliance with Board of Review rules is defined as:
- a. A complaint form that lacks sufficient information to identify the property in question;
 - b. A complaint form that is not signed by the property owner/taxpayer; or
 - c. A complaint form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner/taxpayer. **The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner/taxpayer and dated with the current date. The authorization MUST BE NOTARIZED. Failure to supply the authorization shall result in dismissal of the appeal.**
 - d. A complaint form that is signed by the lessee, but is not accompanied by the entire lease.
 - e. A complaint form that does not indicate a requested value, either by full market value or assessed value.
 - f. A complaint form that is not submitted with two (2) full copies.
- 6. Complaints for 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 an 'Addendum to Appeal' (available at the Board of Review office) 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.
- 7. Facsimiles.** Faxed complaint forms shall not be accepted.
- 8. Submission of Evidence.** In the event the contesting party is unable to submit written or documentary evidence with the complaint form, he or she must submit a letter requesting an extension of time with the complaint form. At the time the request is received, the Board of Review may grant up to a **15 day** extension
- 9. Disclosure of Recent Sale Required.** An owner/taxpayer should disclose the purchase price of the property and the date of purchase if it took place within the last three (3) years and shall file with the Board appropriate relevant sales documents.
- a. Both the seller's and the buyer's identity should 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 (sale between two parties, neither is related to or under abnormal pressure from the other).
 - b. Any personal property included in the sale should be fully documented, including its fair cash value.
- 10. Procedures for Filing a Complaint**
- a. The Board will meet with the Public and/or Assessor only through a scheduled appointment. No walk-in unscheduled meetings will be accepted.

b. All complaints relating to real estate assessments must be filed on the current forms provided by the Board of Review; the Board of Review will not accept outdated forms. This form is available at the Board of Review office or on-line at <http://www.rockislandcounty.org>. Forms are also available at most township offices. If a single property has multiple property index numbers, the complaint may be filed on one form; however, the complaint must be accompanied by an 'Addendum to Appeal' (available at the Board of Review office) 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.

All complaint forms and evidence or additional information to be considered must be submitted in duplicate with the complaint form. It is suggested you keep one copy for your records.

c. If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if an owner/taxpayer states that his/her complaint is only on either the land or the building(s), the Board of Review will review the entire assessment, not just the objected part.

11. Procedure of Accepting Complaints

a. The Clerk of the Board will assign a docket number upon receipt of a complaint form.

b. A copy of your evidence will be submitted to the Township for review.

The Township will present evidence concerning the property and its assessment. Copies of that evidence will be forwarded to the owner/taxpayer.

c. The Board of Review will review all complaints and may elect to render a proposed decision. Such proposal will be mailed to the owner/taxpayer. If the owner/taxpayer agrees with the proposed decision, he must notify the Board in writing. If the proposed decision is not satisfactory, a hearing will be scheduled, or if a hearing was waived (assessment complaints- residential property), the Board will render a decision based on the evidence in the file.

d. The owner/taxpayer will be notified by mail of the date and time of their scheduled hearing.

e. If the owner/taxpayer or their attorney cannot appear at the scheduled hearing, the Board of Review must be notified at least 24 hours before the scheduled hearing. Hearings will be rescheduled according to the operating needs of the Board of Review.

f. Failure to submit evidence may result in a final decision issuing "no change." Failure to attend the scheduled hearing may result in a "Failed to Appear" decision. **For Residential valuation complaints only (does not apply to Homestead exemptions):** If the complainant and/or the representing attorney wish to have the hearing heard on the evidence on hand, without being present, they may sign the WAIVER OF HEARING (the complainant is not required to be present; a decision by the Board of Review will be based on the documentation/evidence submitted with the Appellant's original appeal) that is located on the second page of the complaint form. A waiver of hearing is only applicable for valuation complaints on residential property.

g. If a hearing is desired, the Board of Review requires all owners/taxpayers or their attorney to be present in person at the hearing.

h. All Board hearings are open to the public.

12. Hearings by the Board of Review

a. The Board of Review takes its responsibilities very seriously and takes great care in trying to resolve owner/taxpayers' complaints.

b. Hearings are held in the Board of Review office in the Rock Island County Office building, 1504 3rd Avenue, Rock Island, IL.

c. Any single member of the Board of Review may act as a Hearing Officer; however, no decision shall be determined without at least two (2) members concurring.

d. Residential hearings are limited to 15 minutes and Commercial hearings are limited to 30 minutes. Owners/taxpayers may represent themselves, or be represented by a properly authorized attorney, who is licensed to practice law in the State of Illinois. An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client.

e. **No new evidence should be presented at the hearing. In the event that this may occur the Board of Review, at their discretion, may or may not consider the new evidence. If the Board considers the**

evidence, the township assessor shall have 5 days to review and rebut the evidence prior to the Board's decision. Any rebuttal information from the assessor shall be sent to the owner/taxpayer or attorney. No further rebuttal from any party will be accepted.

f. The owner/taxpayer 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.

g. The Township Assessor or a representative from that office will highlight evidence concerning the property and its assessment. The owner/taxpayer will also highlight his/her own evidence.

h. Whenever the owner/taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request may appear at the hearing with questions.

i. Nothing in this section shall be deemed to prevent third-party assistance so that those property owners/taxpayers with language, disability, or other barriers may participate in hearings before the Board of Review. Owner/taxpayer's with such barriers will be required to sign an Assistance Authorization form, which will be available at the Board of Review office. The Assistance Authorization Form can be used to grant authority to a member of the property owner/taxpayer's immediate family or another person with a close personal relationship to the property owner/taxpayer to assist, or represent the property owner/taxpayer at the hearing.

13. Board of Review Decisions

a. When a complaint is filed, the Board of Review may adjust any part of the assessment on the property or make no adjustment in the assessment.

b. The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been highlighted at the hearing.

c. The "Final Notice of Decision" will be mailed to the owner/taxpayer or attorney of record.

d. All final decisions are mailed on the same date. The final decision date is determined after all complaints have been reviewed and heard.

15. Appeal of Board of Review Decisions

a. The owner/taxpayer may appeal the decision of the Board of Review (excluding homestead exemptions) by filing a written petition for review with the State Property Tax Appeal Board.

b. This petition must be filed within 30 days after the "Final Notice of Decision" is mailed to the owner/taxpayer, or attorney.

c. Forms for appeal are available from the office of the Chief County Assessment Officer, or directly from the State of Illinois Property Tax Appeal Board. <http://www.ptabil.illinois.gov>.

d. Property Tax Appeal Board (PTAB) hearings are held at a location determined by the PTAB and are presided over by a hearing officer representing the (PTAB) .

E. Assessment Complaint Based Upon Fair Market Value

1. **Definition.** Fair Cash Value is often used interchangeably with "Fair Market Value." Illinois law defines Fair Cash Value 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).

2. Burden of Proof.

The Illinois Property Tax Code requires that valuations for the 2016 assessment year shall be made as of January 1, 2016. (35 ILCS 200/9-155 et seq.) It also requires that the assessments reflect one-third of the fair cash value of the property, as determined by sales from 2013, 2014 and 2015. Any party presenting valuation evidence from sales prior to January 1, 2013 or after January 1, 2016 has the burden of proof of establishing why such evidence best represents the valuation period in question and should be considered by the board of Review.

3. **Evidence Considered.** If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.

4. **Comparable Properties.** Comparable properties should be located near the subject property and/or in the same subdivision. [Click here](#) to view a listing of the previous three years property sales.
 - a. Comparable properties should be similar in size, construction, quality, age, style and condition to the subject property.
 - b. Comparable properties should be market transactions, based on the definition of Fair Market Value noted above.
 - c. Comparable properties offered in testimony that were not submitted with the original complaint may or may not be considered by the Board at their discretion. However, the assessor will then be given 5 days to review the information and respond to the Board, if applicable.
5. **Appraisal Evidence.** Appraisal report(s) which are not filed in a timely manner (in accordance with 8C) will not be considered by the Board.
 - a. **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 should have a valuation date of January 1, of the current assessment year.
 - c. An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from January 1, of the current assessment year, the less consideration the appraisal report will receive. Any sales after January 1, of the current assessment year that were used as comparable sales within the appraisal report may not be considered.
 - 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 timely submitted.
 - e. Appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the documented appraisal report whose signature appears thereon.
6. **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 disclosure 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. Usually three or more such comparable properties with current sales to January 1 of the year in question can provide strong indications of the fair cash value of the property in question.

F. Assessment Complaint 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, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.
4. **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. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board.

G. Assessment Complaint Based Upon Incorrect Physical Description of Property

1. **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 locational attributes; the incorrect physical description must have been relied upon by the assessor in the valuation of the property.
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 owner/taxpayer 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 owner/taxpayer 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.
 - a. 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 owner/taxpayer.

H. Assessment Complaint Based Upon Preferential Assessment

1. **Definition.** Preferential assessments are assessment procedures established by Article 10 of the Illinois Property Tax Code (<http://tax.illinois.gov/LocalGovernment/PropertyTax/>).
2. **Evidence.** Complaints alleging that a property qualifies for a preferential assessment under Article 10 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, together with an explanation of why the property in question qualifies for such preferential assessment and the valuation sought by the appellant.

I. Corrections

1. **Definition.** A correction, when used by the Rock Island 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 and/or instant assessments shall be November 30th of the assessment year, or the final filing deadline for owner/taxpayer complaints for the township, which ever is later.
3. **Notice.** A notice thereof shall be sent to the owner/taxpayer and assessor. If the owner/taxpayer does not agree with the revised assessment, a written complaint must be filed within 15 calendar days of the date posted on the notice.

J. Omitted Property

1. **Authority.** The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-160, 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. Homestead Exemption Appeals

1. **Authority.** The Board of Review has the final authority to grant or deny homestead exemptions (35 ILCS 200/16-70). To be eligible to file a Homestead exemption appeal, the original application filing date deadline with the Supervisor of Assessments must have been met.
2. **Standing to File a Complaint.** If you are the lessee of the property, the complete lease shall be submitted to determine your leasehold interest. You may designate an attorney to represent you by submitting written authorization with your complaint. **The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner/taxpayer and dated with the current date. The authorization MUST BE NOTARIZED. Failure to supply the authorization shall result in dismissal of the appeal.**
3. **Forms.** When appealing a decision regarding a Homestead exemption you will use the assessment complaint form, and check the 'Other Reasons' box (Section 2) and write in the exemption you were denied.
4. **Evidence.** You **MUST** submit relevant evidence to support your appeal. If represented by an attorney, a legal brief must be submitted. Failure to submit evidence may result in the dismissal of the appeal.
5. **Hearings.** The Board of Review may choose on their own motion to schedule a hearing, or to render a decision based on all of the information submitted. If the Board chooses to hold a hearing, the Complainant **MUST appear at the scheduled hearing**, regardless if represented by an attorney. **If the appellant does not appear, the complaint shall be dismissed.**
 - a. Hearings are held in the Board of Review office in the Rock Island County Office building, 1504 3rd Avenue, Rock Island, IL.
 - b. Any single member of the Board of Review may act as a Hearing Officer; however, no decision shall be determined without at least two (2) members concurring.
 - c. Hearings are limited to 10 minutes. Owners/taxpayers must attend the hearing, but may also engage a properly authorized attorney, who is licensed to practice law in the State of Illinois. (See Section D. 2., above, regarding the attorney authorization). An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client.
 - e. The owner/taxpayer 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.
6. **Appeal of Findings of the Board.** If you are not satisfied with the final Board of Review decision, you CAN NOT file an appeal with the Property Tax Appeal Board. The correct action would be to file a Tax Objection

with the Circuit Court after you have received your tax bill. For more information refer to the Illinois Property Tax Code 35 ILCS 200/23-5 and 35 ILCS 200/23-10.

L. Non Homestead Exemptions

- 1. Applications.** Applications for Non-Homestead exemption must be filed on forms furnished by the Board. The parcel number 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. 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.
- 3. Photographs.** Photographs (actual, not copies) must be submitted for all Applications for Property Tax Exemption.
- 4. Notarization.** Where applicable, applications should be notarized.
- 5. 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 (County, Municipality, School District, College District, and Fire Protection District) in their jurisdiction. A copy of the letters showing the notification of each Unit of Government, and the certified receipts must be submitted with the application at time of filing.
- 6. Deadline.** Final filing date for Non-Homestead Exemptions shall be before November 30, 2016 .

M. Adoption

- 1. Adoption.** These rules are adopted for the 2016 session of the Rock Island County Board of Review as of November 30, 2016.

Joan Russell, Chairperson
Richard Schroeder, Member
Diane Overstreet, Member
Amy Allman, Clerk