

# LOGAN COUNTY BOARD OF REVIEW RULES

2016

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 Logan County Board of Review, hereafter called the "Board", adopts the following procedures. Failure to comply fully with all rules and/or specific requests of the Board may result in dismissal of the complainant petition. The Logan County Board of Review is a three member assessment review board whose members are appointed by the County Board.

**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). It also requires that the assessments reflect one third of the fair cash value of property, as determined by sales from 2013, 2014 and 2015, (35ILCS 200/1-55). 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 is not contrary to the property tax code and should be considered by the Board of Review.**

**Complaints and supporting evidence must be filed in the Chief County Assessment Office by 4:30 p.m. on the final date for complaints or if mailed, the complaint must be postmarked on the deadline date.**

## 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 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 into 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 16-90.

## **RULE 1: MEETINGS**

- A. The regular meetings of the Board shall be held at the Dr. John Logan Building, 122 N. Mclean, Lincoln, Illinois 62656. Meetings may be held in other parts of the County at the discretion of the Board.
- B. The Board will convene on or before the first Monday of June and will recess from day to day as may be necessary.
- C. The Board shall nominate and elect a new Chairperson the beginning of each year's session.
- D. Two members of the three member board shall constitute a quorum. No decision on any property protest shall be made unless a quorum is present.
- E. Hearings may be conducted by 1 to 3 members.
- F. All communications to the Board shall be addressed in writing to the Logan County Board of Review, 122 N. Mclean, Lincoln, Illinois 62656.

## **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, petitions and other matters properly brought before the Board.

## **RULE 3: 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 number and note the number and type of appeal 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 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.

#### **RULE 4: APPEALS**

Taxpayers are urged to discuss their assessment with their Township Assessor or County Assessment office staff before filing a petition with the Board. Many times the reason for the assessment can be made clear, which eliminates the need to file a petition. **It should be noted that the time period for filing an appeal is not extended while discussing the assessment with the assessor.** The Assessor is responsible for the appraisal of every parcel of property in his or her jurisdiction. The appraisal result is the assessed valuation of your property. **THE ASSESSOR DOES NOT DETERMINE YOUR REAL ESTATE TAXES.**

The County Assessment office keeps property record cards that contain 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 information card is available in the County Assessment office for your inspection.

The Assessor 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.

**MARKET 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 Logan County should be assessed at 33.33% or one-third of market 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 MARKET VALUE. After talking with the Assessor or Chief County Assessment Office staff, if the Taxpayer still wishes to file a petition, the following procedure should be followed:

- A. **YOU CANNOT PROTEST ON THE AMOUNT OF TAXES. YOU MAY PROTEST ONLY ON THE GROUNDS INDICATED ON THE APPEAL FORM. IT IS UP TO YOU, THE COMPLAINANT, TO PROVE THE ASSESSMENT IS WRONG. Appeals stating that "my taxes are too high" or that "my assessment increased by 20% and others only increased by 10%" are not valid complaints. If the property owner feels his real estate taxes are too high, they should address that concern with the taxing bodies who levy upon their property. Complaints based upon varying percentages of increase in assessment must be able to prove either over-valuation or inequity in the assessment process.**

- B. A separate complaint must be filed for each assessed parcel.
- a. Complaint forms are available from the County Assessment Office or from the website at [www.logancountyil.gov](http://www.logancountyil.gov) under Supervisor of Assessments. The Assessor's staff will NOT fill out the complaint form for you. The appeal shall be made on forms provided by the Board (**fax transmissions or e-mails will not be accepted**) and must be filed with the Clerk no later than thirty calendar days after legal publication of assessments of the respective Township. **All appeals and supporting evidence must be filed with the Board of Review by 4:30 p.m. on the final date for complaints.**
- C. Petitions sent by mail must be postmarked on or before the closing date for each Township. 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 taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark.
- D. Only attorneys and those with power of attorney may act on behalf of the appellants.
- E. All decisions of the Board are subject to equalization.
- F. **ONE COPY OF ALL SUPPORTING EVIDENCE MUST BE SUBMITTED WITH YOUR COMPLAINT FORM.** Complaints with "NO EVIDENCE PROVIDED" will be dismissed for failure to present any evidence with your appeal form.
- G. Complaints filed with the Board must be signed by the owner of record. If property is in a Land Trust, the beneficial owner may file the complaint along with a Letter of Authorization. If the property is being purchased under contract, the contract purchaser may file the complaint but must submit a copy of the contract to purchase and a notarized statement from the property owner granting authorization to file the complaint. The Board requires an original signature on the appeal form, not a photocopy.
- H. 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.
- I. No new evidence will be submitted to the appeal after the appeal is filed with the Clerk, unless approved by motion of the Board.
- J. The property shall be valued as of January 1, 2016. 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.

- K. For all complainants and corporations: If the appeal would reduce the assessment by \$100,000 or more, the Board must notify the Units of Government in their jurisdiction.
- L. An appeal filed on behalf of a land trust must provide the names and beneficial interest of all owners.
- M. The Board will meet with the Public only through a scheduled appointment. **No walk-in unscheduled meetings will be accepted.**
- N. **Non-compliant complaint forms: In the case of complaint forms deemed not in Compliance with Board of Review rules, the Board will send notification acknowledging receipt of the complaint. Such notification will include an explanation of which rules have not been complied with. If the complaint is brought into compliance, it may be resubmitted to the Board, by the filing deadline established in Rule 4. C, unless a different deadline has been established by state law. The Clerk of the Board is authorized to enforce these provisions on the Board's behalf. If the complainant has not complied with the Board of Review rules within the time as extended by the Board of Review, the Board of Review will send a decision to dismiss the complaint and no further action will be taken on the complaint. 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 or an attorney licensed to practice law in Illinois.
  - c. A complaint form that lacks evidence.

## **RULE 5: APPEAL HEARINGS**

- A. At the end of the filing period for complaints, the Board will meet to review all complaints and render a tentative decision on each complaint received. **ALL EVIDENCE SHOULD HAVE BEEN SUBMITTED WITH YOUR APPEAL FORM. THE BOARD WILL NOT ACCEPT ANY NEW EVIDENCE AT THIS TIME. Complaints with "NO EVIDENCE PROVIDED" will be DISMISSED.**
- B. Each taxpayer owner of record will be officially notified, in writing, of the Board's tentative decision. If the taxpayer **is not** satisfied with the Board's tentative decision, they must call the County Assessment office (217-732-9635) to request a hearing within the time period stated on the tentative decision. **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/or Assessor showing proof as to over or undervaluation. ALL EVIDENCE SHOULD HAVE BEEN SUBMITTED WITH YOUR APPEAL FORM. THE BOARD WILL NOT ACCEPT ANY NEW EVIDENCE AT THE TIME OF YOUR HEARING. The assessor or his/her 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.

- C. The complainant will be allotted approximately fifteen (15) minutes at the hearing to discuss the complainant's appeal and evidence already submitted. 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 tentative decision will be final.
- D. The Board only notifies the taxpayer owner of record unless the owner is represented by an attorney, then both parties will receive notification. Complainants may represent themselves or seek an attorney to do so on their behalf. All attorneys, acting for appellants, must have submitted a Letter of Authorization with the appeal at the time of filing.
- E. The petitioner 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. Any party wishing to have a 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. A separate hearing will be held for each parcel of property, unless the parcels are contiguous. Contiguous parcels may be done at the same hearing provided they are of the same land use, upon motion of the Board.
- H. Rescheduling: Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed without good cause.
- I. All hearings will be held at the Dr. John Logan Building, 122 N. Mclean St. Lincoln, Illinois.
- J. Improper conduct or language: When an appellant, the appellant's attorney or agent or the appellant's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding, the Board, by any member, or hearing officer, may request that the offending individual leave the proceeding.

- K. **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 1, 2016. Present law in the State of Illinois holds that the equalized value of all property in Logan County should be one-third of the "fair cash value", except farmland, farm buildings and other property eligible to receive a preferential assessment.
- L. The Board will hear evidence at the hearing as to the assessed valuation and give written notice of the Board's decision. This notice shall be given at the end of the Board of Review hearings for the assessment year.

#### **RULE 6: CONTENT OF APPEALS**

- A. **A request may be made by the Board for more evidence than what was provided with the appeal. Such evidence 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 or her right to present such information.
- B. 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 must be prepared for the taxpayer for the purpose of establishing the market value for taxation purposes as of January 1, 2016. Appraisals that were prepared for a bank for mortgage refinancing will not be accepted.**
- C. If an appraisal is submitted as evidence, it must be presented in its entirety, including all exhibits with no missing pages.
- D. The Assessed value requested by the property owner must be shown on the appeal form.
- E. If filing an appeal based on income: The taxpayer should furnish certified copies of the most recent 3 year income and expense statements along with current leases and rent rolls and notarized vacancy affidavits.
- F. Taxpayers should submit 2 pictures of the subject property, front and back and camera dated. Taxpayers should also submit 1 set of camera dated pictures of each of their comparable properties along with parcel address information.
- G. Taxpayers should also submit 1 copy, front and back of the property record card of the subject property and their comparables.
- H. Proof of recent sale/purchase-copy of closing statement and offer to purchase

- I. Recent sales of comparable properties including copies of property record cards and pictures. Pictures are helpful in comparing the properties.
- J. Assessed value of comparable properties if appealing based on uniformity including copies of property record cards and pictures. Pictures are helpful in comparing the properties.

## **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. Camera dated photographs and copies of listing sheets or property record cards should be submitted.
- B. The Illinois Department of Revenue specifies criteria for determining the applicability of an individual sale as an appropriate indication of the property's current fair market value and the subsequent eligibility of the sale to be used in the State's sales ratio study. The Board of Review recognizes these criteria. Unless clear and convincing evidence is provided to the contrary, the Board of Review will only accept sales that meet the Illinois Department of Revenue's criteria for inclusion in a sales ratio study as evidence of value.
- C. The definition of Market Value is defined as follows:
  - It is the most probable price. It is not the highest, lowest or average price.
  - It is expressed in terms of money.
  - It implies a reasonable time for exposure to the market.
  - It implies that both buyer and seller are informed of the uses to which the property may be put.
  - It requires an arm's length transaction in the open market.
  - It requires a willing buyer and willing seller, with no advantage being taken by either buyer or seller.
  - It recognizes the present use as well as the potential use of the property.

## **RULE 8: EQUITY APPEALS**

- A. Appeals claiming that the property has been unfairly treated in their assessment compared to similar properties' assessments can also be submitted. 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: INCOMED BASED APPEALS**

When an appeal is submitted for income producing property, the party submitting an income approach shall provide the required financial information to establish the capacity of earning income, reflecting the fair cash value for taxation purposes.

- A. Required information shall include: Profit and Loss and Balance sheet records for the two year period prior to the date of the appeal. (It is preferable that these documents be audited by an independent CPA).
- B. If the appeal is submitted by an entity that is a subsidiary of another legal entity, the required information shall include: Profit and Loss records of the parent group must also be presented, as well. Any Intercompany transaction must be highlighted and explained.
- C. In the absence of audited financial records for the appeal, an entity should provide Federal Tax Returns for the two year period specified above.
- D. In the absence of the documents cited above, appellant may provide a current (within 12 months of the date of the appeal) MAI (i.e. Member of Appraisal Institute) appraisal of valuation based upon said income approach or other accepted methods of valuation.

Note:

1. The Illinois Supreme Court has ruled that “it is the capacity for earning income, rather than the income actually derived, which reflects ‘fair cash value’ for taxation purposes”. (Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 N.E. 2d 334, 1970). Thus, any income approach should provide evidence of market-derived income, vacancy, expenses, rate of return.

2. All parties are advised that “Where the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer’s submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law” (The Cook County Board of Review v. Illinois Property Tax Appeal Board and Omni Chicago, 1<sup>st</sup> App. Dist., 2011). Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is not a market for the property in question.

## **RULE 10: FARMLAND**

- 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 the Department of Revenue.
- B. Copies of signed and notarized farm leases showing number of acres being farmed and land use (cropland, pasture, etc.).

#### **RULE 11: 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 Chief County Assessment Officer. The taxpayer WILL NOT be notified when the Board denies the Certificate of Error, since the assessment for the property is "NO CHANGE".

#### **RULE 12: CERTIFICATE OF ERRORS**

- A. All requests for Certificates of Error for corrections must be filed with the Board at any time before judgement or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes.
- B. A Certificate of Error is only issued to correct "an error or mistake" in the assessment of the property "other than errors of judgment as to the valuation of the property".  
Examples are:
  - Duplicate assessment
  - Approval of a non-homestead property tax exemption by the Department of Revenue
  - Senior Homestead Freeze exemption

- C. 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.
- D. 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.
- E. In Illinois, taxpayers have neither a statutory nor a constitutional right to participate in a certificate of error procedure (See *Ball v County of Cook*, 385 Ill. App. 3d at 105, citing *In re Application of the Cook County Treasurer for the 1968, 1973, 1980 & other tax years*, 172 Ill. App. 3d 192, 199 (1988), citing *Chicago Sheraton Corp v. Zaban*, 71 Ill 2d 85 (1978).

### **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 final decision, after the adjournment of the Board in its final session. The Board's official notices will be mailed to the taxpayer owner of record using the address recorded at the Chief County Assessment Office in Logan County. If you have moved, please update your address with the Chief County Assessment Office as soon as possible. If you are represented by an attorney, 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 Street, Room 402, Springfield, Illinois 62706-0002, telephone (217-782-6076).

Property Tax Appeal Board of the State of Illinois hearings for Logan 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 County Assessment office.

**ALL TAXPAYERS MUST PAY FOR THE PHOTOCOPIES AT THE TIME THE COUNTY ASSESSMENT OFFICE MAKES THE COPIES.**

## **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.

## **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 will be provided to anyone upon request and also are available on the Internet at [www.logancountyil.gov](http://www.logancountyil.gov).

## **RULE 17: CONFLICTS OF INTEREST**

Board of Review members shall recuse themselves from reviewing and voting on properties which present a conflict of interest or the appearance thereof. Appeals filed by elected county officials present an appearance of such a conflict. Therefore, these appeals shall be moved to the Property Tax Appeal Board for resolution with the exception of a Certificate of Error.