



DeKalb County

Board of Review Rules

2016

Gerald Wahlstrom, Chairman

Robert Merriman, Member

John Guio, Member

Robin Brunschon, Clerk

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Contact Information

Board of Review
Administrative Building
110 E. Sycamore St.
Sycamore, IL 60178
Phone: 815/895-7120

Clerk of the Board
Robin L Brunshon, CIAO
110 E. Sycamore, St
Sycamore, IL 60178
Email: boardofreview@dekalbcounty.org
(questions only)

Relevant website Links

DeKalb County Website: www.dekalbcounty.org
IL-DOR: www.revenue.state.il.us/
Property Tax Code: www.ilga.gov/legislation/ilcs/ilcs.asp
IL General Assembly: www.ilga.gov/

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

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

Prior to filing an appeal with the Board it is strongly recommended that a taxpayer discuss his/her assessment with the Chief County Assessment Office or the Township Assessor's Office (see attached list for Assessors' names, phone numbers, and/or email addresses). Many times the reason for the assessment can be made clear and the need for filing an appeal eliminated. If the taxpayer still wishes to pursue an appeal, he/she should familiarize him/herself with the 2016 Rules of the Board.

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and the orderly dispatch of business." (35 ILCS 200/9-5). For the 2016 assessment year, these rules are as follows:

1. Administrative Rules

- A. Severability.** In any 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 nor provisions which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.
- B. Amendments.** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed.
- C. Failure to Follow Board Rules.** Failure to follow any rule, in and of itself, may be grounds for the denial of any change in assessment.
- D. Authority of the Board.** In connection with any hearing before the Board, the Board has full authority to:
 - i. Conduct and control the procedure of the hearing.
 - ii. Admit or exclude testimony or other evidence into the record.
 - iii. Administer oaths and affirmations and examine all persons at the hearing to testify or to offer evidence.

- iv. Require the production of any book, record, paper or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify property characteristics and/or condition. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the confirmation of the assessment.
- v. Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding, when an appellants or appellant's agent, attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room after the hearing has concluded.

2. Meetings/Hearings

- A. Location.** Meetings of the Board shall be held at the DeKalb County Assessment Office, 110 E. Sycamore St., Sycamore, IL 60178. As workload dictates, meeting times may be changed by the board as necessary. Phone: (815) 895-7120
- B. Open Meetings.** Meetings of the Board are open to the public, subject to exceptions cited by the Open Meetings Act (5 ILCS 120).
- C. Transcript.** If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the appellant or attorney prior to the hearing. You must notify the DeKalb County Board of Review 5 days prior to your hearing, so arrangements can be made, if necessary, for a larger conference room. A certified copy of the transcript must be provided to the Board within fifteen (15) business days.
- D. Conduct of Meetings and Hearings.** In any proceeding the Board shall have full authority to:
 - i. Conduct and control the procedure of the hearing.
 - ii. Admit or exclude testimony or other evidence into the record pursuant to these rules
 - iii. Administer oaths and affirmations of all persons appearing at the hearing to testify or to offer evidence
 - iv. Require the production of any book, record, or document which is the foundation for any evidence or testimony presented in the appeal. The failure to produce such book, record, or document may result in the dismissal of the appeal.
- E. Testimony.** The appellant may represent him/herself or may be represented by any person who is admitted to practice as a counselor at law in this state. Accountants, tax representative, tax advisors, real estate appraisers, real estate consultants and

other not qualified to practice law may testify at the hearing, but may not conduct questioning, cross-examination or other investigation at the hearing.

- F. **Hearing Format.** Hearings will be conducted in the following format: The appellant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board. The Township Assessor or County Assessor (or representative) may also be present to give evidence concerning the property and its assessment. Each party may then present closing or rebuttal remarks.
- G. **Hearing Length.** Hearings are scheduled at twenty minute intervals. All presentation by the appellant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame.
- H. **Audio or video recording.** Audio or video recording is permitted by any person at the hearing, but must notify the Board prior to the hearing. However, recording cannot disrupt a hearing nor are participants required to identify themselves to facilitate a recording.
- I. **Scheduled Hearings.** Scheduled Hearings are not re-scheduled due to time constraints of the property tax cycle. Board of Review schedules are posted on the county website and prominently displayed in the County assessments office.
- J. **Authorization to Represent Owner(s).** There is a form enclosed with the complaint documentation in which you can give another party authority to attend the hearing on your behalf, if you are not able to do so. The name(s) of the party must be included along with the permanent index numbers, and the owner's signature.

3. Decisions of the Board

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

4. Filing an Appeal/Submission of Forms and Evidence

- A. **Submission of Appeal and Evidence.** You **must submit the original and 3 copies of all evidence submitted (a total of 4 sets).** (Faxed or emailed forms will not be accepted)
- B. **Standing to File an Appeal.** Only a taxpayer, owner of property (or attorney

representing owner), a party with a beneficial interest or a taxing district impacted by the appeal may file an appeal with the Board. Any non-owner, such as an attorney or someone with a beneficial interest, filing an appeal **must have written authorization by an owner of record**. This authorization must accompany the original appeal form or the appeal is subject to dismissal.

C. Incomplete Appeal Forms. If the forms and/or evidence which are submitted to our Office are "incomplete or incorrect", the appeal will be submitted "as is". Please feel free to call our office, (815) 895-7120 or come into the office prior to filing, if you should have any questions regarding your appeal or the evidence you are submitting. For purposes of this section an incomplete Appeal Form is defined as:

- i. A form that lacks sufficient information to identify the property in question
- ii. A form that is **not signed** by the property owner or taxpayer; or
- iii. A form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner.
- iv. All appeals on properties held in a **Land Trust** must be accompanied by a letter from the trustee disclosing the names of person(s) or entity(s) having beneficial interest in said property (765 ILCS 405). **Failure to comply with this provision will result in confirmation of the current assessment**
- v. All appeals on properties held by a **Corporation/LLC** must be accompanied by a "Certificate of Good Standing" listing the agent's name or print out "LLC File Detail Report" and "Management Type" from the website, www.ilsos.gov/corporatellc/

D. Requested Assessment. The requested assessment should reflect 33 1/3% of the appellant's estimated Fair Cash Value.

E. Submission of Evidence. At the time the Appeal is filed you must request that you be given an additional 10 business days following the deadline to get all your evidence to our office which would support the appellant's opinion of Assessed Value. There will be a form that will require your signature and be time stamped with the date you must have your evidence to the Board. The Board will make its decision based on the evidence submitted. The following items will be considered as evidence to substantiate your claim:

- i. A recent sale of the property (as of January 1st of the assessment complaint year)
- ii. A recent sale of the property and a copy of the closing statement
- iii. A minimum three sales of similar property (see 5 E)
- iv. A minimum of three assessments of similar properties
- v. 3 years of income and expense records, if applicable
- vi. Any other information pertinent to the complaint
- vii. Current picture(s) of subject and comparable properties
- viii. Age of buildings (3)
- ix. Square footage of building(s) and amenities

- x. Changes in the property in the past four years
- xi. Lot size
- xii. If you can obtain copies of the property record cards from your township assessor, much of the information you would need is included.
- xiii. Additional exclusions may apply. Please contact the office for further assistance, if needed.
- xiv. The Board of Review requires that the appellant submit evidence in advance of the hearing (within 10 business days after deadline if form is signed). Any evidence that the assessor would supply will be emailed to the appellant no later than 5 calendar days prior to the hearing, if and only if, an email address is provided.

F. Appraisal Evidence. If a professional appraisal report is used as evidence, **one original and three (3) copies must be submitted.** To be considered, an appraisal must:

- i. Be prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
- ii. Be signed by the appraiser(s)
- iii. **Be presented in its entirety, including all exhibits, with no missing pages**
- iv. Have an appraisal report dated January 1, 2016. [An appraisal report developed for another purpose (other than assessment appeal) may be submitted as evidence, however, the further the valuation date from January 1, 2016, the less consideration the appraisal report will receive.]
- v. Appraisal testimony offered to prove the valuation asserted by any party shall **not** be accepted at the hearing unless an appraisal report was filed with the appeal.

G. Other Evidence. Other evidence may consist of, but is not limited to the following:

- i. Listing contract of the Subject property
- ii. Sales contract and closing statement showing the purchase price and closing date of the property in question.
- iii. A complete (final) sworn contract's affidavit of costs of new construction.

H. Disclosure of Rental Data Required. When an assessment appeal for an income-producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence.

I. Facsimiles/Emails. Faxed or emailed forms **will not** be accepted.

J. Properties with Multiple Parcel Numbers. If a single property has a multiple of parcel numbers, the appeal may be filed on one form, however, the appeal must clearly state all parcel numbers within the appeal. A separate appeal form must

be filed for all non-contiguous (non-adjacent) parcels.

- K. Filing Deadline. Fully completed appeal forms must be filed with the Clerk of the Board on or before 30 calendar days after the date of publication of the current year assessment list. (35 ILCS 200\16-55).** It is the responsibility of the appellant to see that their mailing bears the correct postmark. You may only submit evidence after the filing deadline if you requested an additional 10 business days at the time of filing. (See section 4 E).
- L. Copies.** One original and three copies of each document must be submitted. (a total of 4 sets)

5. Appeals based on Fair Cash (Market) Value

- A. Definition. Fair cash Value:** is defined as “the amount for which a property can be sold in the course of business and trade, not under duress, between a willing buyer and a willing seller.” (35 ILCS 200/1-50) Fair cash value is considered synonymous with market value.
- B. Market Value.** The most probably price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of the specified date and the passing of title from seller to buyer under conditions whereby: 1) buyer and seller are typically motivated; 2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; 3) a reasonable time is allowed for exposure in the open market; 4) payment is made in terms of cash in US dollars or in terms of financial arrangements comparable thereto; and 5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.
- C. Evidence Considered.** If comparable property sales are submitted as evidence for the appeal, it preferable to use the three (3) most comparable. Additional comparables may be included at the discretion of the appellant. Each comparable property must be on the Comparable Sales/Assessment Equity Grid Analysis.
- D. Photographs.** The appellant is urged to provide actual photographs of the Subject property and all comparable properties. Please identify the address and/or parcel number of each photograph and submit one (1) copy with the appeal.
- E. Comparable properties.** Comparable properties should be located near the subject property and/or in the same subdivision when possible. Comparable properties should be similar in size, construction, quality, age, style and condition to the Subject Property.
- F. Applicable Sales.** Comparable property sales shall be based on the definition of Fair Cash Value as noted above. The Illinois Department of Revenue specifies criteria for determining if a recent sale is a reliable indication of a property’s Fair Cash Value and is a “valid sale”. The Board recognizes these criteria as reasonable; therefore,

unless clear and convincing evidence is provided to the contrary, the Board will only accept sales that meet the Illinois Department of Revenue criteria. Based on the practice of the Illinois Department of Revenue, the following transactions typically do not meet the definition of Fair Cash Value.

- i. Sales should be valid, arms-length transactions and close to the January 1st of assessment year
- ii. Preferably, sales **should not** include: foreclosures, sale in lieu of foreclosures, or sales where the buyer or seller is a financial institution or government agency.

6. Appeals Based upon Assessment Equity.

- A. 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 than the assessment of similar properties.
- B. Burden of Proof.** When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence.
- C. Evidence Considered.** If comparable properties are submitted as evidence for the appeal, and they must be included with the original appeal (or within the 10 business day window provided for in 4 E). Additional comparables may be included at the discretion of the appellant.
- D. Comparable Properties.** Comparable properties should be located near the Subject property and/or in the same Subdivision. They should be similar in size, construction, quality, age, style, and condition to the Subject property.
- E. Photographs.** The appellant is urged to provide actual photographs of the Subject property and all comparable properties. Please identify the address and/or parcel number of each photograph and submit one (1) copy with the appeal.

7. Appeals Based upon Incorrect Physical Description

- A. Definition.** An incorrect physical description of the property includes, but is not limited to a substantial difference in the size of the site, size of the improvements, physical features, and location attributes. The incorrect physical description must have been relied upon by the assessor in the evaluation of the property.
- B. Evidence.** Appeals shall include a copy of the property record card for the Subject, a statement highlighting the incorrect data, and competent evidence (such as a plat of survey, photograph, or construction documents) of the correct data.

C. Access to Property. No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, or other evidentiary material that is offered to refute the physical description of the property if the property owner or taxpayer denied a written request to inspect and examine the property.

8. Appeals Based upon Matters of Law

- A. Definition.** Matters of law included such factors as preferential assessment and farmland valuation.
- B. Evidence.** Appeals alleging an incorrect application of law shall include a brief citing of the law(s) in question, as well as copies of any legal options and /or judicial rulings regarding the law in question.

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

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

10. Certificate of Error

- A. Error in Fact.** A request for a certificate of error, when presented to the Board, must be accompanied by evidence of proof or "error in fact". Failure to present proper evidence will cause non-concurrence by the Board.
- B. Deadline.** All requests for Certificate of Error must be filed with the Board before judgment or order of sale is entered in any proceedings to collect or to enjoin the collection of taxes.

11. Omitted Property

- A. Authority.** The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-265)
- B. Notice.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least ten (10) days written notice to the parties concerned advising them of the Board's proposed action.

12. Equalization

Authority. Subject to the restrictions of the property tax code, the Board has the authority to increase or reduce the entire assessment, the assessment of any class, and/or the assessment of any township, or part thereof.

13. Non-Homestead Exemptions

- A. **Applications.** Applications for Non-Homestead Exemptions must be filed on forms furnished by and in accordance with Illinois Department of Revenue (IL=DOR) requirements.
- B. **Notification of Units of Government.** If the request for exemption would reduce the assessment by \$100,000 or more, the applicant or agent for the applicant must notify the units of government in their jurisdiction. A copy of the letters showing notification of each Unit of Government must be submitted with the application at the time of filing.

14. Homestead Exemptions

There are numerous homestead exemptions available to homeowners which can result in a reduction of the equalized assessed value. Contact the Chief County Assessment office for eligibility and forms.

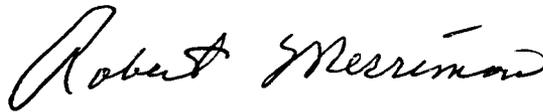
15. Adoption

These rules are adopted for the 2016 session of the DeKalb County Board of Review and effective as of 14 th day of July, 2016.

Gerald Wahlstrom, Chairman



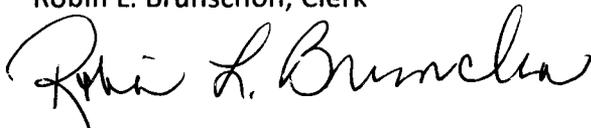
Robert Merriman, Member



John Guio, Member



Robin L. Brunschon, Clerk



Frequently Asked Questions

1) When do I have to file?

- a) You have **30 calendar days from after the date of publication** of the current year assessment list.
- b) You **must** request an additional 10 business days at the time you present your complaint in order to submit any evidence after the deadline.

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

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

3) How can I obtain information on comparable properties?

Residential property information is available on the DeKalb County website. (www.dekalbcounty.org) Click on the "Assessments Office, Chief County". From there you will be able to search the "Sales Listing" and also be able to do an "Assessment and Property Tax Search". Information is also available in the Chief County Assessment Office at 110 E. Sycamore St., Sycamore, IL 60178.

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

Please submit one (1) original and three (3) copies of all documents, (a total of four sets of documents) including the appeal form.

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

Final Decision of the Board (following hearing). The Board will hear evidence at the hearing as to the assessed valuation in accordance with board rules. The owner or his/her authorized attorney will be notified in writing of the Board's Final Decision upon completion of all hearings for the county. No decisions will be released prior to that time. The timeframe for this process varies each year based on the volume of hearings requested, but it will be no later than March 15 of the year following the assessment year.

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

Yes, decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the Final Decision being sent. Appeal forms are available at the County Assessment office, or on the PTAB website at <http://www.ptab.illinois.gov/>

Other Relevant Information

When preparing an assessment appeal please remember:

- a) Fair Cash Value is not the highest or lowest selling price of a property, but the most probable selling price.
- b) When comparing properties in your area, use only similar properties. For example properties with the same story type, design, size, age, condition, etc.
- c) Assessed Values are required by law to be based upon the three prior years of actual sales transactions. For example, 2016 assessed values are based upon sales occurring during the 2015, 2014, and 2013 calendar years.

Filing Checklist

- Did you completely fill out all applicable sections of the appeal form and attach all supporting evidence?
- Did you sign and date the appeal form?
- If you are filing for a parcel and you are neither the owner nor taxpayer, did you include a letter of authorization signed by a property owner or taxpayer?
- Did you include all evidence you want the Board to consider? At the time you submit your complaint, you may complete a "Request for a 10 Day Extension for the Submission of Evidence". Upon completion of this form, you will receive a 10 extension, **but in no other circumstance. (You will not be able to file new evidence at the hearing.)**
- Did you bring to the Chief County Assessment office or mail on or before the deadline?
- Did you include the original and 3 copies of all documentation and supporting evidence?
- Did you include the **APPELLANT'S CLAIM OF ASSESSED VALUE AS OF JANUARY 1, 2016?**