



DeKalb County

Board of Review Rules - Revised

Due to covid-19, Board of Review In-Person Hearings will be held in the Conference Room East of the Administration Building. Please enter using outside entrance (lower level entrance by ramp, adjacent to large parking lot). Attendees are required to wear a mask and practice social distancing.

Board of Review Rules have been revised to admit newly appointed board members and to clarify language in Section 4 – C, regarding appeal representation.

2020 Board of Review Members

Below listed members effective as of November 19, 2020 Board of Review Meeting.

Daniel Cribben, Chairman
John Linderoth, Member
Brian Rosenow, Member
Bridget Nodurft, Interim Clerk

DEADLINE TO SUBMIT: **NOVEMBER 2, 2020**

10-DAY EXTENSION DEADLINE TO SUBMIT: **NOVEMBER 16, 2020**

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Contact Information

Board of Review
Administration Building
110 E. Sycamore St.
Sycamore, IL 60178
Phone: (815)895-7120

Interim Clerk of the Board
Bridget Nodurft, CIAO-I
110 E. Sycamore, St
Sycamore, IL 60178
Email: bor@dekalbcounty.org

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. However, the Board may not increase the assessment until the person to be affected has been notified and given an opportunity to be heard.** 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 first discuss the assessment with their Township Assessor (see attached list for Assessors' contact info) before contacting the Chief County Assessment Office. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If the taxpayer still wishes to pursue an appeal, they should familiarize themselves with the current Board of Review Rules.

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 current 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 or 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 the following, pursuant to these rules:
 - 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 may also 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 Administration Building, 110 E. Sycamore St., Sycamore, IL 60178. As workload dictates, meeting dates and times may be changed by the Board as deemed 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). Public comments are limited to 3 minutes per person.

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 the following pursuant to these rules:

- 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 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. Failure of such, may result in the dismissal of the appeal.
- v. Terminate a hearing and require those to leave the proceeding, when engaged 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.

E. Testimony. The appellant may represent themselves or may be represented by any person who is admitted to practice as a counselor at law in this state. **Accountants, tax representative, tax advisors, real estate appraisers, real estate consultants and others, not qualified to practice law, may testify at the hearing, but may not conduct questioning, cross-examination or other investigation at the hearing.** Individuals who are not licensed and regulated as real estate appraisers & brokers may not provide testimony or an opinion of valuation, and may be reported.

- F. Hearing Format.** Hearings will be conducted in the following format: The appellant or their representative may present testimony regarding the assessment and shall be required to answer any questions of the Board. The Township Assessor, County Assessor, or representative may also be present to give testimony concerning the property and its assessment. Each party may then present closing or rebuttal remarks.
- G. Hearing Length.** Residential hearings are scheduled in 15-minute intervals. Commercial hearings are scheduled in 30-minute intervals. A 5-10-minute break is given between each scheduled hearing. Presentations by the appellant, assessor, and all representatives, to include questions that may be asked by the Board, must be completed within the scheduled time frame. Consecutively scheduled hearings of same appellant/agent may be condensed per Board discretion, expediting that days scheduled hearings.
- H. Audio or video recording.** Audio or video recording is permitted by any person at the hearing. **Notification must be given to 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 Administration Building vestibule.
- J. Authorization to Represent Owner(s).** A representative **must be a person who** is admitted to practice as a counselor at law in this state, completing this form on behalf of the taxpayer and must provide their license number for every appeal they file. A representative **may also be the spouse/child of the owner of record**, to which, the owner of record must complete the form, state the relationship of each party to the owner and must include the owner name(s), the permanent index number(s), 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. The Board will make a decision that day for the assessment year appealed only, based on evidence submitted and heard. If the appellant fails to appear at their scheduled hearing, the Board reserves the right to dismiss the appeal. The appellant or their authorized representative will be notified in writing of the Board's decision upon completion of all hearings for the county. If a decision is not reached, another hearing will be scheduled.
- 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 Spring Street, Springfield, IL 62706, telephone (217)782-6076.

4. Filing an Appeal/Submission of Forms and Evidence

A. Submission of Appeal and Evidence. **FAXED FORMS WILL NOT BE ACCEPTED.**

- i. Electronic fillable appeal forms available on the DeKalb County website. dekalbcounty.org/departments/assessment-office/board-of-review/appeals-packet/
- ii. Complete in full, appeal forms to include all supporting evidence and be sure to keep a copy for yourself.
- iii. Clearly mark type of hearing you are requesting. **If no box or multiple boxes are checked, the Board of Review will not schedule a hearing.**

Hearing categories include: Waive Right to Appear (no oral hearing), present in-person, present via telephone or present via video.

iv. **COMMERCIAL/INDUSTRIAL APPEALS – PAPER FORMAT ONLY**

1. Submit ONE complete appeal with all evidence by the deadline date by one of the following means:
2. In-person or by mail (must be postmarked by deadline date) to
DeKalb County Board of Review
Administration Building
110 E Sycamore St. - 4th Floor
Sycamore, IL 60178

v. **RESIDENTIAL APPEALS**

1. Submit ONE complete appeal with all evidence by the deadline date in-person or by mail to address listed above.
2. **NEW IN 2020 – MAY SUBMIT BY EMAIL** to bor@dekalbcounty.org.

This is the first year to implement this format, so please have patience.

B. Standing to File an Appeal. Only the responsible taxpayer, owner of a DeKalb County Property, or attorney representing owner, a party with a beneficial interest or a taxing district impacted by the appeal may file with the Board of Review. Any non-owner, such as an attorney or someone with a beneficial interest, filing an appeal **must have written authorization by the owner of record. The authorization must accompany the original appeal form or it may be grounds for denial of any change of assessment. Whenever any trustee of a land trust, or any beneficiary of beneficiaries of a land trust, file an appeal, per state statute 765 ILCS 405/2, such application, at the time of filing, shall identify each beneficiary of such land trust by name and address and define their interest therein regardless of the size of the beneficiary's interest.** Any “taxpayer” who is not the owner of record or the beneficial owner via an Illinois Land Trust (such as a tenant who has been assigned the legal liability for property taxes) must, at the time of filing the appeal, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer. **Corporations, INC'S, LLC'S, LTD'S, etc. must be represented by an attorney licensed to practice law in Illinois.**

C. Representation. Individual owners, individual taxpayers, or spouse/children of the owner(s) who have the Authorization to Represent form filed, may represent themselves or may retain an Illinois licensed attorney to represent them before the Board. **Corporations, Limited Liability Companies, Limited Partnerships and other similar entities filing an appeal MUST BE represented by an attorney licensed to practice law in**

Illinois (705 ILCS 220/1). When an Appellant will be represented in an assessment appeal to the DeKalb County Board of Review by a person licensed to practice law in the State of Illinois, the DeKalb County Board of Review requires at the time of filing, that the attorney name and address be provided on the appeal form to include their ARDC number. **When a corporation, LLC or other similar entity** files at Board of Review, the DeKalb County Board of Review requires at the time of filing, that the attorney name and address be provided on the appeal form to include their ARDC number. In addition, a **Certificate of Good Standing MUST accompany the appeal form along with documentation stating the President, Secretary, or Agents name.**

- D. Assessment Appeal Cases Filed by Non-Attorney Agents.** The DeKalb County Board of Review **will not recognize an appeal filed by an individual or party that is not an owner, not the taxpayer for the subject property, nor an attorney licensed to practice law in the State of Illinois. This includes but is not limited to accountants, architects, engineers, property tax consultants, real estate appraisers and real estate brokers licensed by the State of Illinois.** Those not qualified to practice law in the State of Illinois may appear at hearings before the Board, but not in a representative capacity and may not conduct questioning, cross-examination or other investigations at the hearing. Non-attorney agents associated with any given appeal may not obtain testimony at the hearing without the owner, taxpayer, or designated attorney present.
- E. Condominium Association Appeals.** The Board of Managers of a Condominium Association that has been organized under the Illinois Condominium Property Act has the power to file an assessment appeal on behalf of all property owners in the Condominium Association, provided the filing was authorized by a “a two-thirds vote of the members of the board of managers or by affirmative vote of not less than a majority of the unit owners at a meeting duly called for such a purpose, or upon such greater vote as may be required by the declaration or bylaws” (See 765 ILCS 605/10). **The DeKalb County Board of Review requires that a signed copy of association board action be submitted with any appeal.**
- F. 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”. This may result in the dismissal of hearing and the confirmation of assessed value. Please feel free to call our office at (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/.

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

H. Submission of Evidence. At the time, the Appeal is filed, if additional time needed to submit evidence, the appellant must complete and sign a 10-Day Extension Request. This will allow an additional 10 business days, following the deadline, to provide all remaining evidence to our office to support the appellant’s opinion of assessed value. The 10-Day Extension Request deadline will be noted on form signed. The following items will be considered as evidence to substantiate appellants claim:

- i. A recent sale of the property, as of January 1st of the assessment year appealing, and a copy of the closing statement.
- ii. A minimum of three sales of similar property (see 5 E) (listed in order of importance) which should be submitted on the **Comparable Sales/Assessment Equity Grid Analysis**. Each sale must be as close to January 1st of the assessment year appealing as possible.
- iii. A minimum of three assessments of similar properties (listed in order of importance) which should be submitted on the **Comparable Sales/Assessment Equity Grid Analysis**. Each assessment must be as of January 1st of the assessment year appealing.
- iv. 3 years of income and expense records, where applicable.
- v. Any other information pertinent to the appeal.
- vi. Current picture(s) of subject and comparable properties.
- vii. Property Record Card of subject & comparables, which will provide information needed to complete the Grid Analysis. Contact your Township Assessor to obtain.
- viii. Age of all buildings, subject & comparables.
- ix. Square footage of building(s) and amenities.
- x. Changes in the property in the past four years.
- xi. Lot size.
- xii. Additional exclusions may apply. Please contact the office for further assistance, if needed.
- xiii. The Board of Review requires that the appellant submit evidence prior to the deadline or within 10 business days after deadline when a 10-Day Extension Request form is submitted. Any evidence submitted by the assessor will be mailed to the appellant no later than 5 calendar days prior to the hearing. If an email address was provided, the assessor will email evidence to the appellant no later than 5 calendar days prior to the hearing.

I. Appraisal Evidence. 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, of the assessment year being appealed [An appraisal report developed for another purpose (other than assessment appeal) may be submitted as evidence, however, the further the valuation date is from January 1, of the assessment year being appealed, 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.
- vi. When submitting an appraisal, the Comparable Sales/Assessment Equity Grid Analysis need not be completed.

J. 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.

K. 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.

L. Facsimiles/Emails. **Faxed documents will not be accepted.** Emailed documents accepted for Residential Appeals ONLY.

M. Properties with Multiple Parcel Numbers. **A separate appeal form** must be filed for each and **every parcel number**.

N. Filing Deadline. Completed appeal forms must be filed with the Clerk of the Board **within 30 calendar days after the date of publication** of the current assessment year list. (35 ILCS 200\16-55). It is the responsibility of the appellant to see that their mailing bears the correct postmark. To submit evidence past the deadline, A 10-Day Extension Request must be submitted at time of filing. (*See section 4 H*).

O. Copies. Submit ONE complete original appeal form and all supporting evidence.

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 probable price which a property should bring in a competitive and open market under all condition's 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 is preferable to use the three (3) most comparable. Additional comparables may be included at the discretion of the appellant. Each comparable property should be on the **Comparable Sales/Assessment Equity Grid Analysis**.
- D. Photographs.** The appellant should 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 of each per the original appeal form submitted.
- E. Comparable Properties.** Comparable properties should be located near the subject property in the same neighborhood, subdivision, or phase whenever possible. Comparable properties should be similar in size, construction, quality, age, style and condition to the Subject Property. A Comparable Sales/Assessment Equity Grid Analysis should be completed if you are not providing an appraisal. Each sale must be as close to January 1st of the assessment year appealing as possible.
- 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 be as close to January 1st of assessment year appealing as possible.
 - 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, they must be included with the original appeal (or within the 10-business day window

provided for in 4-H), and should be on the **Comparable Sales/Assessment Equity Grid Analysis**. Additional comparables may be included at the discretion of the appellant.

D. Comparable Properties. Comparable properties should be located near the subject property in the same, neighborhood, subdivision or phase whenever possible. They should be similar in size, construction, quality, age, style, and condition to the subject property.

E. Photographs. The appellant should 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 of each per the original appeal submitted.

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 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 an application furnished by and in accordance with the 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.

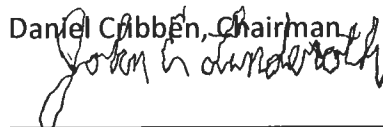
14. Homestead Exemptions

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

Board of Review Rules have been revised to admit newly appointed board members and to clarify language in Section 4-C, Representation. These rules are adopted for the 2020 session of the DeKalb County Board of Review and effective as of 19th day of November, 2020.

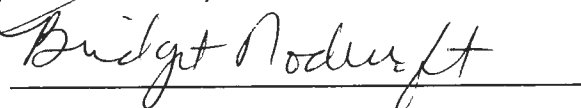


Daniel Cribben, Chairman


John Linderoth, Member



Brian Rosenow, Member



Bridget Nodurft, Interim Clerk

Frequently Asked Questions

1) *When do I have to file?*

- a) Your appeal must be received within **30 calendar days from the date of publication** of the current assessment year.
- b) In order to submit any evidence after the deadline, you **must** provide a signed and completed 10-Day Extension Request Form at the time appeal is filed.

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)

3) *How can I obtain information on comparable properties?*

Residential property information is available for informational purposes on the DeKalb County website, (www.dekalbcounty.org). Click on the middle blue icon "Property Data and Maps". From there, click on the "wEdge Property Tax Data". You can search by parcel, name, address, sale date, or other. Once you have your comparables, contact your Township Assessor to obtain the **Property Record Cards**, for submission in your appeal application. You may contact the Chief County Assessment Office located at 110 E. Sycamore St., Sycamore, IL 60178 by phone at 815-895-7120 for further information.

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

Please submit one complete original with all supporting evidence to include the appeal, grid, property record cards, and photographs.

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 and/or his/her authorized attorney will be notified at the hearing of the Board's Final Decision. A written notice will be sent upon completion of all hearings for the county. 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 appealing.

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 DeKalb 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 from the same neighborhood, subdivision, or phase when possible. 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, **2020 assessed values** are based upon sales occurring during the **2019, 2018, and 2017 calendar years**.
- d) The amount of taxes will not be considered by the Board when determining the appropriate assessed value.

Filing Checklist

- Did you read and fully understand the Board of Review Rules before completing, signing, and dating the appeal form?
- Did you completely fill out all applicable sections of the appeal form to include the **Appellant's Claim of Assessed Value as of January 1**, of the assessment year appealing, check the desired hearing type, and attach all supporting evidence?
- 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?
- If ownership is in a trust, land trust, corporation, INC, LLC, LTD, etc., did you include proper documentation stating trustee and/or beneficiary and interest therein, or the Certificate of Good Standing?
- Do you need more time to collect evidence for the Board to consider? Complete and sign a "10-Day Extension Request". Submit with appeal on or before the deadline date to receive a 10-business day extension to submit remaining evidence. **But in no other circumstance is this allowed!** **NO NEW EVIDENCE MAY BE FILED AT TIME OF HEARING.**
- Do you have one complete original copy, to include, appeal, grid, property record cards, and photographs?
- Did you make a complete copy, to include all evidence, to keep for your records?
- You're all set! Deliver the completed appeal with all supporting evidence on or before the deadline date, in-person or send by mail, to the DeKalb County Board of Review, Administration Building, 110 E Sycamore St. - 4th floor, Sycamore IL 60178; or completed **Residential Appeals ONLY**, may be emailed to bor@dekalbcounty.org.

DEKALB COUNTY ASSESSOR CONTACT INFORMATION

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