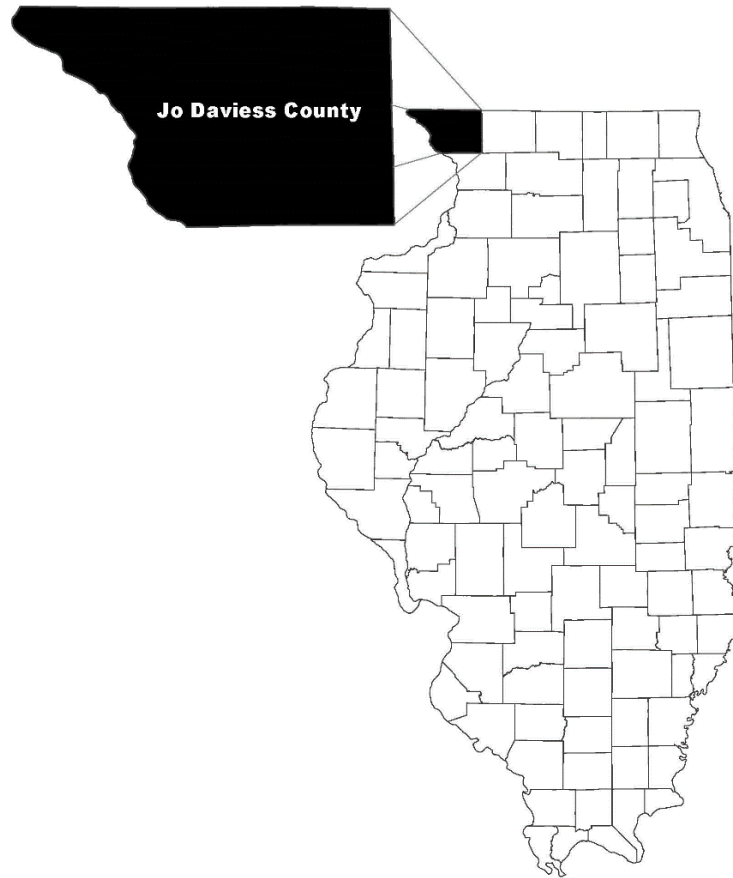


JO DAVIESS COUNTY

2024 BOARD OF REVIEW RULES



Temporary Location

219 Kelly Lane

Galena IL 61036

815.777.1016

www.jodaviesscountyil.gov

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 Jo Daviess County Board of Review, hereafter called the "Board," adopts the following procedures. Failure to comply fully with all rules and specific requests of the Board may result in dismissing the complainant's petition. The Jo Daviess 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 the 2024 assessment year valuations be made as of January 1, 2024 (35 ILCS 200/9-155). It also requires that the assessments reflect one-third of the fair cash value of the property, as determined by sales from 2021, 2022, and 2023 (35ILCS 200/1-55). Any party presenting valuation evidence from sales before January 1, 2021, or after January 1, 2024, 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 p.m. CST on the final date for complaints, or if mailed, the complaint must be postmarked on the deadline date. Complaints placed in the County drop box after 4 p.m. CST on the final date will be dismissed (past the deadline notice).

Board Members

Larry Wiedenheft, Chairman

Kevin Stewart, Board Member

Dennis Siegel, Board Member

PURPOSE OF THE BOARD

- A. The Board shall confidently determine the accurate assessment of a real property under appeal, based on compelling evidence and facts presented at a public hearing.
- B. The Board shall hear appeals and correct any errors in property assessments when justified.
- C. The Board serves as an authority for equalizing property assessments. Once hearings are conducted, the Board 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 to discuss the Board's intent to equalize. If equalization is deemed necessary, the Board will notify each taxpayer in writing of the change in valuation. The Board also publishes the revisions due to assessment complaint hearings in the local newspapers.
- D. The Board is required to comply with the provisions of 35 ILCS 200/16-20 through 16-90.

RULE 1: ADMINISTRATIVE RULES

- A. Convening the Board - The Board shall convene no later than the first Monday of June and will recess as deemed necessary.
- B. Severability - Should any section, provision, or term of this policy be deemed invalid by a court or other competent authority, the unaffected sections and provisions will remain in full force and effect. The policy provisions are expressly designed to be severable for this purpose, and nothing will detract from their validity and enforceability.
- C. Amendments – Please be informed that amendments to these rules shall take effect immediately upon being clearly and noticeably posted by the Clerk of the Board.
- D. Retroactivity – Please be advised that the Board's decision on any complaint will only have an impact on the current year's assessment. It is important to note that retroactive changes are a rare occurrence and are only allowed in cases of omitted property or pending appeals for previous tax years before the Property Tax Appeal Board.
- E. Date of Filing - Please note that complaints and any other written correspondence sent through the United States Postal Service (USPS) will be considered filed on the date printed on the envelope's postmark. However, if you use a delivery service other than USPS, your complaint or written correspondence will be deemed filed on the date it was sent according to the tracking label provided by the shipper.

1. Please keep in mind that this provision does not apply to any communication mailed to any location other than the Jo Daviess County Board of Review Office located at 330 N Bench St, Galena, Illinois.
2. If your communication is mailed but not received by the Board, or if it's received, but without a cancellation mark or with an illegible or erroneous cancellation mark, it will be considered filed on the date it was mailed, provided you can establish by competent evidence that the communication was deposited, properly addressed, in the USPS mail on or before the date on which it was required or authorized to be filed or was due.

F. Forms – You can access the official Jo Daviess County Board of Review complaint form online at www.jodaviesscountyil.gov. Alternatively, you can obtain them from the County Assessment Office, which is temporarily located at 219 Kelly Ln, Galena, Illinois. Please note that the Board will only send forms by first-class mail and not by overnight express, fax machine, or any other method.

G. Failure to follow Board Rules – Not adhering to rules can have serious consequences, possibly resulting in the denial of any relief. It is essential to comply with the rules to avoid any complications and ensure a smooth process.

H. Ethics Policy – It is strictly prohibited for a Board of Review member to participate in a hearing if there is a conflict of interest. This measure is put in place to ensure that the Board's integrity is never compromised. It is crucial to adhere to this rule to maintain fairness and impartiality throughout the process and to guarantee that all parties involved can trust the outcome.

Here are the specific situations where a member may not participate in a hearing:

1. If the complainant is a family member, personal friend, employee, or business client of the member.
2. If the complainant submits an appraisal or document prepared by the member as evidence in the complaint.
3. No member shall testify before the Jo Daviess County Board of Review regarding any Jo Daviess County property.
4. No member shall testify before the Illinois Property Tax Appeal Board on behalf of the taxpayer regarding any Jo Daviess County property.
5. Nothing in this section shall prevent a member from testifying in a complaint where the member is the owner of the property.
6. If any property owner, attorney, witness, or assessing officer who appears before the Board of Review in any capacity offers a gift of any type, the member may not accept it.

7. This section is mandatory for all active members of the Board. Failure to comply with the guidelines outlined herein will not be tolerated.

8. Remote Attendance at Meeting – Members may attend meetings remotely as allowed under the Open Meetings Act.

RULE 2: MEETINGS

A. For the Assessment Year of 2024, the Board's regular meetings will take place at the temporary location of the Jo Daviess County administrative offices, located at 219 Kelly Lane in Galena, Illinois. This location was previously known as the Galena Primary School. However, the Board can hold meetings in other parts of the County as necessary.

B. The Board shall convene no later than the first Monday of June and will recess as deemed necessary.

C. The Board will nominate and elect a new Chairperson annually.

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. If a quorum of the members of the Board is physically present as required by Section 2.01 of the Open Meetings Act, a majority of the Board may allow another member to attend the meeting by other means if the member is prevented from physically attending because of: (i) personal illness or disability; (ii) employment purposes or the business of the public body; or (iii) a family or other emergency. "Other means" is by video or audio conference.

F. If a member wishes to attend a meeting by other means, they must notify the recording secretary or clerk of the Board in advance unless doing so is impractical.

G. During a Board meeting, if the Board decides to hold a closed session, a member is not allowed to attend that portion of the meeting through any other means except by being physically present. However, the member can attend all portions of the meeting held in an open session through other means as long as a majority of the Board members approve it.

H. Meeting may be conducted by 1 to 3 members.

F. All written communications to the Jo Daviess County Board of Review should be sent to 330 N. Bench Street, Room 100, Galena, Illinois 61036. Please note that the mailing address remains the same, and has not been changed to the temporary site location.

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 Board's records. When such appeals have been acted upon, the Board's decision 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 and 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 by 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. The reason for the assessment can often be made clear, eliminating the need to file a petition. **It should be noted that the period for filing an appeal is not extended while discussing the assessment with the township assessor.** The Township Assessor, hereafter called 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 building construction. 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 the Statute also allows the Assessor to reassess property annually if necessary.

MARKET VALUE is the basis for appraising residential property. It 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 Jo Daviess 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 the 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.
- C. Complaint forms are available from the County Assessment Office or from the website at www.jodaviesscountyil.gov under the Board of Review. 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**). It must be filed with the Clerk no later than thirty calendar days after the legal publication of assessments of the respective Township. **All appeals and supporting evidence must be received and filed with the Board of Review by 4 p.m. on the final date for complaints. (35 ILCS 200/16-55)**
- D. 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 sure that their mailing bears the correct postmark. **A metered mailing with NO DATE will be deemed late and dismissed.**
- E. Only attorneys and those with power of attorney may act on behalf of the appellants.

- The only exception to this rule is when the complainant is infirm or otherwise incapacitated and unable to speak for themselves. A Letter of Authorization must be attached to the appeal at the time of filing.
- Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See *In Re: Yamaguchi*, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec 928); therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner. Accountants, real estate consultants, appraisers, tax representatives, and others not qualified to practice law may not conduct questioning, cross-examination, or other investigations at the hearing. However such persons may testify at the hearing.

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

G. 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. The parcel number listed is NOT supporting evidence; Property Record Cards must be printed and attached.

- If Property record cards are not submitted, the Clerk of the Board will reproduce the copies at \$1.00 per page.
- Copying charges will be invoiced to the complainant.
- If copying charges are not paid by the time of the hearing, the Board will not consider any evidence that required copying.

H. The owner of record must sign complaints filed with the Board. If the property is in a Land Trust, the beneficial owner may file the complaint along with a Letter of Authorization. Suppose the property is being purchased under contract. In that case, 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.

I. Pursuant to (35 ILCS200/16-55), if a complaint requesting a change in assessed valuation of \$100,000 or more is sought, a representative or agent of a Unit of Government requesting to intervene MUST SUBMIT ALL supporting evidence within ten (10) calendar days from the date of notification. For your evidence, one (1) additional copy for each of the taxing districts listed on the last available tax bill must be submitted to the Board.

J. No new evidence will be submitted for the appeal after the appeal is filed with the Clerk unless approved by the motion of the Board.

K. The property shall be valued as of January 1, 2024. Prorated assessments for new improvements shall be assessed based on a Certificate of Occupancy, new residence sale, or other means necessary to ensure compliance with the Illinois Compiled Statutes.

L. For all complainants and corporations: If the appeal would reduce the assessment by \$100,000 or more in value, the Board must notify the Units of Government in their jurisdiction.

M. An appeal filed on behalf of a land trust must provide all owners' names and beneficial interests.

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

O. **Non-compliant complaint forms:** In the case of complaint forms deemed not in Compliance with Board of Review rules, the Board will send a 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 complaint form that lacks sufficient information to identify the property in question.**
- **A complaint form not signed by the property owner or an attorney licensed to practice law in Illinois.**
- **A complaint form signed by an agent but not accompanied by a letter of authorization signed by the property owner.**

Notwithstanding the above, taxpayers are advised that filing a complaint form that is blank or otherwise lacking evidence may result in a dismissal of the complaint for lack of 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 owner of record will be officially notified, in writing, of the Board's tentative decision. Suppose the owner is not satisfied with the Board's tentative decision. In that case, they must call the County Assessment office (815-777-1016) to request a hearing within the period stated

on the tentative decision. **If multiple dates are listed, appointments will be taken in date & time order. Appointments will not be granted on the last day if openings there are on the first day.** **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 from the complainant or assessor at the hearing showing proof of overvaluation 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 their deputies may be present at all oral and non-oral hearings and furnish any information to the Board when requested to enable the Board to further arrive at a just decision.

C. The complainant will be allotted approximately fifteen (15) minutes at the final 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 stipulated for the appeal's hearing appointment, then the tentative decision will be final.

- If the complainant does not appear on time for their scheduled hearing, their time will only last for the remaining scheduled time.
- If the complainant refuses to leave the room on time or end the conference call on time, security will be called upon to escort them out, or the phone conference call will end immediately.

D. The Board only notifies the taxpayer owner of record unless an attorney represents the owner; both parties will receive notification, but only if the assessment complaint form indicates to do so. Complainants may represent themselves or seek an attorney to do so. All attorneys acting for appellants must have submitted a Letter of Authorization with the appeal when filing.

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

F. All Board hearings are public and may be tape-recorded. 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 complainant will bear the cost of the transcript.

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. Final Hearings are only allotted 15 minutes.

I. All hearings will be held at the **temporary location of the Jo Daviess County Administration Building, GIS/Board of Review Office, 219 Kelly Lane,** Galena, Illinois. Suppose the Appellant has

a scheduled hearing but cannot be physically present at the hearing. In that case, the Board may permit attendance via established and coordinated audio conferencing methods chosen by the Assessment Office if approved by a majority of the Board.

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, contentious, 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, either verbally or by security escort if necessary.

K. FAIR MARKET VALUE AND PURCHASE PRICE ARE NOT NECESSARILY THE SAME THING. Be prepared to discuss the property's fair market value as of January 1, 2024. Present law in the State of Illinois holds that the equalized value of all property in Jo Daviess 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 mailed at the end of the Board of Review hearings for the assessment year.

RULE 6: CONTENT OF APPEALS

A. The Board may request more evidence than what was provided with the appeal. Such requests shall be submitted to the Board within a period 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 to have the complainant's property reviewed by the Board. The submitted appraisals shall comply with the current USPAP guidelines. **Appraisals must be prepared for the taxpayer to establish the market value for taxation purposes as of January 1, 2024. Appraisals that a bank prepared 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. If this section is not complete, the complaint is incomplete and will be returned to the owner. The owner must resubmit by the original deadline date to comply with an appeal to be heard. Failure to do so will result in a dismissed case.

E. Taxpayers should submit two front and back camera-dated pictures of the subject property. Taxpayers should also submit 1 set of camera-dated images of each comparable property.

F. Flash, USB, or thumb drives cannot be submitted as evidence.

G. Taxpayers should also submit one copy, front and back, of the property record card of the subject property and their comparables. Only listing parcel numbers is not acceptable. Rule 4-G will also apply.

H. Proof of recent sale and purchase must supply a copy of the closing statement and offer to purchase the property.

I. Recent sales of comparable properties, including copies of property record cards and pictures, are acceptable and recommended to be submitted as evidence. However, only listing parcel numbers is not sufficient. Rule 4-G will also apply.

J. Assessed value of comparable properties, if appealing based on uniformity, should include copies of property record cards and pictures. Pictures help compare the properties. Only listing parcel numbers is not acceptable. Rule 4-G will also apply.

K. If filing an appeal based on income: The taxpayer should furnish certified and audited copies of the most recent 3-year income and expense statements along with current leases, rent rolls, notarized vacancy affidavits, and sales tax returns. If sales tax returns are not applicable for the property in question, then the property's pertinent income tax return should be provided to document gross income. See Rule 9 for more specifics.

RULE 7: VALUE APPEALS

A. To appeal a property's market value that you think is too high, you must provide a listing of comparable sold properties or an appraisal. Supporting your claim with camera-dated photographs and copies of listing sheets or property record cards is essential. Listing parcel numbers alone is not enough. If you only list parcel numbers, the Clerk of the Board will print out the property record cards and bill accordingly. Remember, Rule 4-G will apply in this case.

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 sale eligibility to be used in the State's sales ratio study. The Board of Review recognizes these criteria. Unless clear and convincing evidence is provided, 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 and 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. It is preferable to use the best three comparables. The three properties shown should be as close as possible to the subject in all aspects, including but not limited to location, style, size, etc. Only listing parcel numbers is not acceptable. If parcel numbers are only listed, the Clerk of the Board will print out said property record cards and bill accordingly (Rule 4 – G will apply).

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: INCOME BASED APPEALS

When an assessment complaint for an income-producing property is based on overvaluation and an income approach is submitted, the submission shall include the property's actual income and expense data.

- A. The taxpayer should furnish certified and audited copies of the most recent 3-year income and expense statements, current leases and rent rolls, and notarized vacancy affidavits.
- B. Income and expense statements and balance sheets for the three years before the appeal date are certified and audited by an independent CPA.
- C. Where the entire property is covered under a single lease, the whole lease shall be submitted as evidence.
- D. Where multiple leases are in place, a full copy of at least one typical lease must be submitted; the Board will consider lease summaries, audited financial statements, and rent rolls with totals for the remaining leases.
- E. If the property is fully residential with six or fewer units, the complainant shall provide the Board with the operating statements, all audits, and all other pertinent information.
- F. If the property has seven or more units or is of non-residential use, the complainant shall submit income and expense statements for 2021, 2022, and 2023 at the time of filing.
- G. Complaints based on occupancy should address market occupancy, not the property's occupancy alone (*Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970). Therefore, if a complaint for reduced assessment is made based upon decreased occupancy, the complainant must provide an affidavit of occupancy for 2021, 2022, and 2023 and evidence of market occupancy rates for the same years.
- H. 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, which must also be presented. Any Intercompany transactions must be highlighted and explained.
- I. In the absence of audited financial records for the appeal, an entity should provide Federal Income Tax Returns for the three-year period specified above, which must be signed by the preparer and owner.
- J. In the absence of the documents cited above, the appellant may provide a current (within 12 months of the appeal date) MAI (i.e., Member of Appraisal Institute) appraisal of valuation based upon said income approach or other accepted valuation methods. Use of

the appraisal must be for commercial/assessment purposes only. **Appraisals prepared for a bank for mortgage refinancing will not be admitted nor accepted as evidence**

- K. 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 purposed” (*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 on the market-derived income, vacancy, expenses, and rate of return.
- L. 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 excluded 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*), 1st Ap. Dist., 2011). Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is no 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 the number of acres being farmed and land use (cropland, pasture, etc.) should be provided.

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 has the authority to initiate a Certificate of Error to the Board. This process is used to correct any under-assessment or assessment omission. If the Board agrees with the Certificate of Error, proceedings are initiated to correct the issue. However, if the Board does not agree with the Certificate of Error, no action will be taken. In such cases, the taxpayer does not have any appeal or hearing rights. Moreover, the taxpayer will not be notified when the Board denies the Certificate of Error request

from the Chief County Assessment Officer, since the assessment for the property will remain unchanged.

RULE 12: EXEMPTIONS (NON-HOMESTEAD & HOMESTEAD)

- A. Requests for exemptions for properties that are not considered homesteads, from governmental agencies, churches, schools, and other nonprofit organizations, at the federal, state, county, or city level, must be submitted using the forms provided by the Board. These forms should be filed with the Clerk no later than the 31st of May of the assessment year. All requests for non-homestead exemptions should include necessary documentation as required by the Department of Revenue of the State of Illinois, such as a picture of the property, a copy of the deed or contract, and an affidavit of use, among others. All recommendations made by the Board regarding non-homestead exemptions will be forwarded to the Department of Revenue of the State of Illinois for a decision on exemption eligibility. The application must include the parcel number, and a separate, fully completed petition must be submitted for each parcel number, unless the parcels are adjacent to each other and/or one legal description covers all parcels. All forms and supporting documentation must be submitted in duplicate, and all applications must be notarized. In case the requested exemption would reduce the assessment by \$100,000 or more, the Board will notify the Units of Government.

HOMESTEAD EXEMPTION

GENERAL HOMESTEAD EXEMPTION (Statutory Authority 15-175)

- Must own and occupy as of January 1st of the assessment year;
- Must be your principal and fulltime residence;
- Must be liable for the payment of property taxes;
- Reduces the taxable value by \$6,000 in EAV;
- Deadline May 31st;
- One-time application, as long as you own and reside in the home.

SENIOR CITIZEN HOMESTEAD EXEMPTION (Statutory Authority 15-170)

- Application may be made any time in the year when the owner of record turns 65 years old;
- Reduces the taxable value by \$5,000 in EAV;
- Deadline May 31st;
- One-time application, as long as you own and reside in the home.

SENIOR CITIZEN ASSESSMENT FREEZE HOMESTEAD EXEMPTION (Statutory Authority 15-172)

- Requires January 1st occupancy for the year of application and the prior year;
- Requires TOTAL HOUSEHOLD (whoever is living in the house) gross income (including SS) of \$65,000 or less;
- Requires annual renewal application;
- Deadline July 1st;
- Only applies to owner occupied residences.

HOME IMPROVEMENT (Statutory Authority 15-180)

- Single family owner occupied homes only;
- 4 year exemption of the increase in assessment due to a new improvement to an existing home;
- Exempts up to \$25,000 in EAV increase.

HOMESTEAD EXEMPTION FOR PERSONS WITH DISABILITIES (Statutory Authority 15-168)

- Initial application requires proof of total disability;
- Reduces the EAV by \$2,000;
- Deadline July 1st;
- Only applies to owner occupied residences.

DISABLED VETERAN'S HOMESTEAD EXEMPTION (Statutory Authority 15-169)

- Disability must be service connected;
- **Annual** application requires proof and percentage of disability;
 - Unless the combined service connected disability rating is 100% and is deemed **permanently & totally disabled**, as certified by the US Dept. of Veterans Affairs
- Deadline July 1st;
- Only applies to owner occupied residences;
 - If disability is from 30%-49%, the reduction in \$2,500 EAV;
 - If disability is from 50-69%, the reduction is \$5,000 EAV;
 - If disability is from 70-100%, the property is exempt from property taxes.

RULE 13: CERTIFICATE OF ERROR

- A. A request for Certificates of Error for a correction must be filed with the Board at any time before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes.
- B. A Certificate of Error is only issued to correct “an error or mistake” in the property assessment “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 that becomes taxable and which is not on 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 14: 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 Jo Daviess County. If you have moved, please update your address with the Chief County Assessment Office as soon as possible. If an attorney represents you, 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 the 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 Jo Daviess County are held in the same place as the County Board of Review hearings.

RULE 15: FEES

There is a charge of \$.25 per photocopied page to use the photocopy machine located in the County Assessment office. There is a charge of \$1.00 per side for email copies of property record cards.

A \$20.00/month subscription or \$120.00/year subscription is available for our online property record cards. Visit <https://jodaviessil.devnetwedge.com> to sign up.

ALL TAXPAYERS MUST PAY FOR THE PHOTOCOPIES AND/OR SUBSCRIPTION PRIOR TO RECEIVING THE PROPERTY RECORD CARDS.

RULE 16: 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 17: 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 upon request and available on the Internet at www.jodaviesscountyil.gov.