

**Henry County Board of Review
Rules and Procedures
2009**

"Each...Board of Review shall make and publish reasonable rules for the guidance of persons doing business with them and for the orderly dispatch of business." 35 ILCS 200/9-5

The Board of Review (hereinafter called the "Board") shall act in conformance with 35 ILCS 200/16-30 through 16-90)

1. Place of Business

Regular meetings of the Board of Review of Henry County, Illinois, shall be held at the Henry County Courthouse, 307 W Center St, Cambridge, Illinois. The courthouse is handicap accessible and the entrance is on the north side of the building. Meetings may be held in other locations within the county with appropriate notice to the public.

2. Time of Meetings

The Board "...shall meet on or before the first Monday each June to revise the assessment of property....The meeting shall be recessed as necessary." 35 ILCS 200/16-30. Times and dates of such meetings shall be posted. The Board, when in session, shall take appointments from 9:00 a.m. to 12 noon, Monday through Friday as determined necessary.

3. Order of Business

The Board shall keep a record of all proceedings:

- a. record of attendance;
- b. reading and approval of record of the preceding meeting;
- c. old business;
- d. opportunity for the public to address the Board;
- e. new business

4. Complaint Filing Procedures

Taxpayers are urged to discuss their assessments with their township assessor before filing an appeal with the Board. "A complaint to affect the assessment for the current year shall be filed on or before the 10th day of August..."or" on or before 30 calendar days after the date of publication of the assessment list..." whichever is later. 35 ILCS 200/16-55 All appeals must be filed with the Board of Review by 4:30 p.m. on the final date. If the appeal is sent by mail, it must be postmarked by the final date. An attorney or agent, acting for an appellant, shall attach a letter of authorization with the appeal. Complaint forms are available at the Assessment office and online at www.henrycty.com. A separate appeal must be filed for each parcel.

5. Content of Appeal

All indicated information, required on the complaint form, shall be provided by the complainant. Appeals that are incomplete or not on the prescribed form will not be accepted for filing. Facsimile copies will not be accepted.

- a. Non-Farm Appeals - Appeals that claim that the market value of the property is too high must be supported by a listing of comparable sold properties or an appraisal report by an Illinois licensed fee appraiser. The Board's complaint form has a section for listing comparable properties, but the sheet should be supplemented with original photos and/or copies of Realtor listing sheets.

Appeals that claim that the property has been unfairly treated in its assessment compared to similar properties' assessments must also be supported by a list of comparable properties. The comparable property section of the Board non-farm complaint form can also be used for this type of appeal. The comparable properties listed must be as close as possible to the subject in all aspects, including, but not limited to location, size, style, age, etc.

Appeals on income producing properties shall include the current and previous two years' income and expense statements, pertinent leases, recent appraisals, etc.

- b. Farm Appeals - Appeals that claim that farmland and/or farm buildings have not been assessed according to the guidelines and recommendations of the Department of Revenue shall be submitted on the Board's complaint form. If the claim is that the productivity index or land use is erroneous, the appellant must submit Illinois Cooperative Soil Survey soil maps.

If the claim is that the land qualifies as farmland but is currently not assessed as farmland, the appellant must submit evidence from the Farm Bureau, ASCS, photos etc. If the claim involved farm buildings, the appellant must provide documentation (including photos) which shows the use of the buildings, the size and type of buildings, and, if appropriate, assessments of comparable buildings.

In all appeals, it is the responsibility of the complainant to provide to the Board such comprehensive evidence, relative to market value, assessment comparability, or use, in support of the complaint.

6. Duties of the Clerk of the Board of Review

"The Clerk of the Board of Review shall collect and analyze property transfers and property appraisals, and pursue other activities the Board considers proper and necessary to aid the Board in the determination of the percentage relationship, for each assessment district, between the valuations at which locally assessed property is listed and 33.33% of the estimated fair cash value of such property...." 35 ILCS 200/16-20

"Complaints shall be classified by townships or taxing districts by the Clerk of the Board. All classes of complaints shall be docketed numerically, in the order in which they are presented, in books kept for that purpose, which books shall be open to public inspection." 35 ILCS 200/16-55

7. Disposition of Appeals

"The Board...may... increase, reduce or otherwise adjust the assessment of any property, making changes in the valuation as may be just, but the property shall not be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district. No

assessment shall be increased until the person to be affected has been notified and given an opportunity to be heard.

"Before making any reduction in assessments..., the Board... shall give notice to the assessor or chief county assessment officer..., and give that person an opportunity to be heard thereon... In all cases where a change in assessed valuation of \$100,000 or more is sought, the Board... shall serve a copy of the petition on all taxing districts as shown on the last available tax bill, at least 14 days prior to the hearing on the complaint. All taxing districts shall have an opportunity to be heard on the complaint." 35 ILCS 200-16-55

8. Hearing Notices and Final Decisions

Upon receipt of an assessment appeal, the Board shall send a hearing notice, setting a hearing date. "In any appeal where the Board...has given written notice of the hearing to the taxpayer and the taxpayer fails to appear at the hearing...it shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer."

If the final Board... action regarding any property... results in an increased or decreased assessment, the Board... shall mail a notice to the taxpayer, at his or her address as it appears in the assessment records, which property is affected by such action, and in the case of a complaint in writing to the Board... and whose assessment was not changed.

9. Appeal of Board of Review Decision

"...any taxpayer dissatisfied with the decision of a Board... as such pertains to the assessment of his or her property..., or any taxing body that has an interest in the decision of the Board...on an assessment made by any local assessment officer, may, within 30 days after the date of written notice of the decision of the Board..., appeal the decision to the Property Tax Appeal Board for review." 35 ILCS 200-16-160

Property Tax Appeal Board forms are available from the Assessment office. "If an appeal is dismissed for failure to appear at a Board hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint." 35 ILCS 200/16-160

10. Exemptions

Public Exemptions

Requests for property tax exemption shall be filed on the Department of Revenue's Application for Property Tax Exemption. Forms are available from the Assessment office. In addition to completing each line of the exemption request, the applicant shall provide the following with each form:

- a. an affidavit of use which describes all activities for which the property is used;
- b. original photos of the property;
- c. deeds, contracts, etc.;
- d. leases;
- e. if the request would reduce the assessment by \$100,000 or more, proof, (copies of letters and postal return receipt) that the owner gave "a copy of the application to any municipality, school district or community college district in which such property is situated." 35 ILCS 200/16-30

Completed applications and attached documentation shall be submitted to the Board for processing and forwarding to the Department of Revenue. "The Department...shall determine whether the property is legally liable to taxation."

Other Exemptions

The following exemptions are available to homeowners.

	<u>Amount of reduction</u>	<u>Statutory Authority</u>	<u>Year Implemented</u>
Homeowner's	\$6000	15-175	1978
Homestead (over 65)	\$4000	15-170	1971
Sr. Freeze	\$55,000 (max inc.)	15-172	1994
Home Improvement	\$25,000 (max)	15-180	1975
Disabled Vet	\$70,000	15-165	1969
Disabled Vet (Std)	50% to 74% \$2500 75% & up \$5000	15-169	2007
Returning Vet	\$5000	15-167	2007
Disabled Person	\$2000	15-168	2007

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11. Certificates of Error

"The Board shall, at any time before judgement, if an error or mistake is discovered (other than errors of judgement as to the valuation), in any assessment, issue to the person erroneously assessed a certificate setting forth the nature of the error and its cause or causes. The certificates shall be properly endorsed by the chief county assessment officer, showing concurrence therein..." 35 ILCS 200/16-75 Requests for certificates of error shall be made to the township assessor or supervisor of assessments for forwarding to the Board. Such requests shall include appropriate evidence.

12. Record of Hearings

All Board hearings are open to the public and may be taped for the record. (All parties must be made aware of taping) If any appellant wishes a transcript of a hearing, it is the appellant's responsibility to arrange for a court reporter to be present and to pay for that person's services.

13. Amendments to the Rules of the Board of Review

The rules set forth in this document may be amended at any time at the discretion of the Board. Any such amendments shall become effective 24 hours after the publication.