



2011 Rules of the Henry County Board of Review

307 W Center Street
Cambridge IL 61238
Phone: 309-937-3570
www.henrycty.com/codedepartments/assessor/index

Jim Eecher, Chair
Steve Carton, Member
Tamara Dynes, Member
Lindi Kernan, Clerk

The Board is required to make and publish reasonable rules “for guidance of persons doing business with the Board and for the orderly dispatch of business.” (35 ILCS 200/9-5) **The Board has the authority to confirm, reduce, or increase any assessment as appears just.** The Board determines the correct assessment of any parcel of real property which is the subject of an appeal, according to the law, based on standards of uniformity, market value, accuracy of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

A message from the Henry County Board of Review...

It is strongly recommended that a taxpayer discuss their assessment with the township assessor prior to filing an appeal with the Board. Many times the reason for the assessment can be made clear or any errors in the property record can be corrected eliminating the need for filing an appeal. (Township Assessor information may be found on the Henry County website)

I. Administrative Rules

- A. *Convening the Board.*** The Board convenes on or before the First Monday of June and recesses from day to day, as may be necessary.
- B. *Severability.*** In the event a 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.
- C. *Amendments.*** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.
- D. *Failure to Follow Board Rules.*** Failure to follow any rules, in and of itself, may be grounds for the denial of any change in assessment
- E. *Authority of the Board.*** In connection with any hearing before the Board, the Board has full authority to:
 - 1. Conduct & control the procedure of the hearing.
 - 2. Admit or exclude testimony or other evidence into the record.
 - 3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or offer evidence.
 - 4. 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 parcel characteristics and/or condition of a subject property. 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.

5. Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding, when an appellant 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 a decision has been rendered.

F. *Open Meetings Act.* Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120/1.02)

H. *Clerk of the Board of Review.* The administrative functions of the Board are discharged by the Henry County Chief County Assessment Officer, who shall act as the Clerk of the Board.

II. Appeal Hearings

The purpose of a hearing is to evaluate a property assessment based upon evidence presented by all concerned parties: typically, appellant and assessor and, where applicable, intervener.

A. *Standing.* Only a taxpayer or owner of property (or agent/attorney thereof) dissatisfied with a property's assessment or a taxing body that has a tax revenue interest in a decision of the Board on an assessment made by any local assessment officer may file an appeal with the Board. Appeals must be filed on the forms provided by the Board of Review and available on the website:

<http://www.henrycty.com/codedepartments/assessments/borforms> or in the County Assessment Office.

All applicable items on the form must be completed. Any non-owner (attorney or agent) filing an appeal on behalf of an owner must have authorization by the owner of record. Authorization is indicated by signature on the appeal form or a separate authorization form.

B. *Date of Filing.* All appeals must be filed with the Board of Review on or before 30 days after the date of publication of the current year assessments (35 ILCS 200/16-55). **The Board only accepts official postmarks and hand deliveries on or before deadline. It does not accept appeal forms or case-related materials by fax or email. Late filings are not scheduled for hearings.** The filing date will be published on the Henry County website.

Appeals are deemed filed on the date:

1. officially postmarked by the U.S. Postal Service.
2. hand delivered to the Henry County Assessment Office and stamped received.

C. *Appeal Forms and Information.* **The Board requests that all parties to an appeal utilize the prescribed forms and comparison grids of the Henry County Board of Review. These forms are available at the Henry County Assessment Office and on the County's website.**

1. Incomplete Forms. Incomplete appeal forms may not be set for hearing.

D. *Reductions of \$100,000 or more.* Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district.

1. It is therefore required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will not make a reduction of \$100,000 or more.
2. Any taxing district wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within ten (10) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located.

3. In instances where a taxing district has filed as an intervener concerning a matter before the Board, in accordance with statute, such district has no more than fourteen (14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.
 4. Attorney's representing a taxing body must provide a letter of authorization from the taxing body.
- E. *Submission of Evidence.* The Board requires that the original appeal form and evidence, plus three (3) copies of the form and evidence, be submitted at the time of application, except for a documented appraisal report, which must be received in the Board office (irrespective of postmark) no more than ten (10) calendar days after the filing deadline. Evidence submitted at the hearing by any party may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with the Board rules.**
- F. *Hearing Notification.* An appellant will be notified by U.S. Mail of the hearing date, time, and place. If circumstances prevent the appellant from attending the hearing, call 309-937-3570.**
- G. *Scheduled Hearings.* Scheduled hearings are not rescheduled due to time constraints of the Real Estate Tax Cycle. Failure to submit evidence or attend the scheduled hearing will result in dismissal of the appeal.**
- H. *Location of Hearings.* Hearings are held at the Henry County Courthouse, 307 W Center St, Cambridge, Illinois in the County Assessment Office. Meetings may be held at other locations in the County at the discretion of the Board.**
- I. *Hearing Format.* The appellant or his/her representative presents testimony regarding the assessment and are required to answer any questions from the Board.**
- J. *Hearing Length.* Most hearings are scheduled at fifteen-minute intervals.**
- K. *Decisions.* In most instances, a decision will be rendered the day of the hearing. There are some instances where the Board needs to deliberate further, causing a decision to be rendered at a later date. Official decisions are mailed to all appellants or their representatives.**
- L. *Evidence Submitted by Interveners.* A taxing body wishing to intervene in a matter before the Board must file a Request to Intervene with the Board of Review at least five (5) days in advance of the scheduled hearing.**

III. Bases for Assessment Appeals

- A. *Appeals Based upon Incorrect Assessor Data.***
1. ***Definition.*** Incorrect data includes, but not limited to, size of the site, size of the improvements, physical features, and locational attributes.
 2. ***Evidence.*** Appeals based on the application of incorrect subject-property data by a township assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph, or construction documents.
 3. ***Assessor Access to Property.*** Appellants are urged to schedule a property inspection with their Assessor for appeals related to the description, physical characteristics, and/or condition of the subject property.
- B. *Appeals Based on the Recent Sale of a Property.***
The Board will consider the sale of a subject property, which occurred within the last twelve months of the assessment date, as possible evidence of market value. The Board requires the following

information in such an appeal:

1. Documents that disclose the purchase price of the property and date of purchase including the Settlement Statement and the State of Illinois PTAX form.
2. Testimony and/or documentation revealing the identity of seller and buyer and any relationship between or among them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidary companies or by virtue of ownership of non-publicly held stock, and whether or not the transaction was arms-length.
3. An itemized Bill of Sale, signed by seller and buyer, and supporting documentation of the fair cash value of any personal property included in the sale of the subject property.

C. Appeals Based on Fair Cash Value.

1. **Definition.** Fair cash value is defined as “the amount for which a property can be sold in the due 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 often used interchangeably with market value.
2. **Burden of Proof.** When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence (**Definition** - the standard of proof in most civil cases in which the party bearing the burden of proof must present evidence which is more credible and convincing than that presented by the other party or which shows that the fact to be proven is more probable than not)
3. **Appraisal Evidence.** The best evidence of fair cash value (in lieu of a recent useable sale price of the subject itself) is a professional appraisal done for ad valorem purposes, valuing a subject property as January 1, 2011.
 - a. To be considered, an appraisal must be:
 - i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
 - ii. Signed by the appraiser.
 - iii. Presented in entirety, including all exhibits, with no missing pages.
4. **Recent usable Sales of Comparable Properties.** In lieu of a professional appraisal, recent usable sales of comparable properties may be submitted as evidence for a fair cash value appeal. **A usable sale is an arms-length transaction of a property between or among unrelated parties, who are not under any duress to buy or sell the property, which has been offered on the open market and advertised for sale.**

If recent usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select the best three (3) comparables, which have closed as close to January 1, 2011, as possible. Comparables should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of lot and building), quality and condition to subject. If comparables are not located in the subject’s neighborhood, additional explanation may be needed to confirm their similarity.

Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparison Grid, located on the County website, and submitted with the original appeal, together with pictures of the subject and comparables.

5. **Other Evidence.** Other evidence of fair cash value may consist of, but is not limited to, the following:
 - a. Listing contract and Multiple Listing Service history of the subject property for 2010 and 2011.
 - b. A complete (final) sworn contractor’s affidavit of costs, if the improvement is new construction, together with a Settlement Statement.

6. **Income Producing Property.** 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.
 - a. Where the entire property is covered under a single lease, the entire lease must be submitted as evidence.
 - b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent rolls with totals and representative samples of leases submitted by the taxpayer and any such documents requested by the Board.
 - c. Vacancy. If an appeal for reduced assessment if based upon vacancy, the appellant must provide an affidavit of occupancy.

D. Appeals Based on Equity.

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art.9, Sec 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment (relative to fair cash value) than assessments of comparable properties. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of an appeal inequity must be proved by clear and convincing evidence. (Definition: evidence showing a high probability of truth of the factual matter at issue)
3. **Evidence Considered.** Comparable properties usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of a subject is higher than that of comparables.

It is preferable to select the best three (3) comparables. Comparables should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of above ground living area), quality and condition to subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.

Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparison Grid, located on the County website, and submitted with the original appeal, together with pictures of the subject and comparables.

4. **Income Producing Property.** When an assessment appeal for an income-producing property is based on equity, the income and expense data of the property must be submitted as evidence.

E. Appeals Based Upon Matters of Law.

1. **Definition.** Matters of law include such factors as carrying forward a prior year residential appeal results, preferential assessment, and farmland valuation.
2. **Evidence.** Appeals alleging an incorrect application of law must include a brief, citing the law in question as well as copies of any legal opinions and/or judicial rulings regarding the law in question.
3. **Prior Board of Review Decisions.** Owner occupied residential property assessment appeals based upon prior year Board decisions should contain the Notice of Finding from the Board. Prior year decisions on owner-occupied residential properties should be carried forward until the next general assessment year, subject to the Chief County Assessment Officer's equalization. Cases based solely on this reason will be set for review only after a review by the Board or its staff.

IV. Assessor's Corrections

- A. **Deadline.** The final filing date for Assessors' 2011 correction requests and/or instant assessments is December 31, 2011.
- B. **Notice.** A notice is sent to the taxpayer. If taxpayer does not agree with the assessment, an appeal must be filed within ten (10) calendar days of the date posted on the notice by contacting the County Assessment Office at the phone number listed on the notice.
- C. **Evidence.** For hearings regarding corrections, the Rules regarding hearings set forth above apply.

V. Certificates of Error

- A. *Error in Fact.*** A Certificate of Error, when presented to the Board, must be accompanied by evidence of “error in fact.” Failure to present proper evidence upon request may cause non-concurrence by the Board.
- B. *Deadline.*** Requests for Certificates of Error for the 2010 tax year must be filed with the Henry County Chief County Assessment Officer on or before the date the Treasurer takes judgment (around October 15).

VI. Omitted Property

- A. *Authority.*** The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-160, *et seq.*).
- B. *Notice.*** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board gives at least ten (10) working days written notice to the concerned parties, advising them of the Boards proposed action.

VII. Non-Homestead Exemptions

- A. *Applications.*** Must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-300-FS (for federal and state agencies) and PTAX-300-R (for religious entities). These forms are available in the County Assessment Office.
- B. *Decisions.*** The Board makes recommendations to the Illinois Department of Revenue as to whether or not a non-homestead exemption should be allowed. The Illinois Department of Revenue reviews the evidence and renders the final decision.

VIII. Adoption

Adoption. These rules are adopted for the 2011 session of the Henry County Board of Review as of May 24, 2011.

James C. Eccher, Chairman

Steven L. Carton, Member

Tamra Swanson Dynes, Member