

## CHAMPAIGN COUNTY BOARD OF REVIEW RULES & PROCEDURES 2011

1. SUGGESTION. It is strongly recommended that the tax payer discuss his or her assessment with their township assessor prior to filing a complaint with the Board of Review. If after talking with the Township Assessor, the taxpayer still wishes to pursue a formal complaint with the Board of Review, he or she needs to familiarize themselves with the rules governing hearings before the Champaign County Board of Review. The thirty (30) day time limit for filing a complaint from the date of publication will not be changed to allow additional time for discussing an assessment with the taxpayer's Township Assessor.
2. BASIS OF COMPLAINT. Property tax law in the State of Illinois requires that all non-farm property be assessed at 33 1/3% of fair market value and that like property be assessed in a like manner (equity). All farm land assessments are based on total agricultural use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The Champaign County Board of Review will review complaints of assessed values on farm residences, farm home site and farm buildings. The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue pursuant to the Farmland Assessment Law.

A formal complaint may be filed when it appears that:

- a. The Township Assessors market value is higher than actual market value.
  - b. The assessment is higher than those of similar neighboring properties.
  - c. The assessment is based on inaccurate information.
  - d. The assessed value is at a higher percentage of market value for the property than the prevailing township or county median level, as shown in an assessment/sales ratio study.
3. TIME FOR FILING COMPLAINT. All complaints must be filed with the Board of Review on or before thirty (30) days after publication of the township assessment roll in the local newspaper, or by September 10, whichever date is later. The following rules apply to filing of such Complaint:
    - a. After thirty (30) days from date of publication, or after September 10, whichever is later, the Board of Review will not accept any complaint for 2011.
    - b. Mailings to the Board of Review postmarked by the U.S. Postal Service are considered filed on the date postmarked.

- c. Metered mail must also bear the official U.S. Postal Service date stamp, if it arrives after the final filing date.
- d. All other mailings and hand deliveries will be marked as of the date received in the office of the Board of Review.
- e. The Board of Review will not accept fax or email Complaints.
- f. The office hours for the Board of Review are Monday - Friday from 9:00 a.m. until 3:00 p.m. The Board of Review is closed on Saturdays, Sundays, and all County holidays.

4. PROCEDURES FOR FILING A COMPLAINT.

- a. All complaints relating to real estate assessments must be filed on forms provided by the Board of Review. This form is available at the office of Supervisor of Assessments or online at [www.co.champaign.il.us](http://www.co.champaign.il.us).
- b. A separate Complaint form must be filed for each parcel number. All evidence or additional information to be considered on complaints requesting \$100,000 or greater reduction in AV must be submitted in triplicate (except photographs) with the Complaint form.
- c. Complaint forms must be signed by the complainant taxpayer, or one of the following representatives on behalf of the complainant taxpayer: the taxpayer's legal counsel; the taxpayer's power of attorney; a relative of the taxpayer. Any individual who signs a complaint form on behalf of the complainant taxpayer must indicate their relationship to the taxpayer on the complaint form.
- d. If a Complaint deals with land and the buildings on one parcel number as separate issues, they are still to be filed on one complaint form. The tax payer should be aware that even if his or her complaint is only on either the land or the buildings on the said parcel, the Board of Review will review the entire parcel, not just the part to which the taxpayer objects.
- e. Complaints filed by two separate persons as to one property will not be heard separately.
- f. If the property is income producing, the tax payer must furnish the income and expense statements for the three prior years as to the said property for evidence of value to the Board of Review with the Complaint form. The most appropriate evidence in this regard is the pertinent schedules of the taxpayer's federal income tax return.

- g. For the filing of a Complaint by a non-owner against another real property assessment, the form and procedure are the same as for any other taxpayer. In these cases, the owner of the property will be notified of the filing of the Complaint, will receive a copy of the Complaint, and will be allowed the opportunity to appear at the hearing. The burden of proof, however, will be on Complainant to show adequate cause for the Complaint. The property owner may furnish evidence of value.
- h. If a taxpayer requests a reduction in the assessed evaluation of \$100,000.00 or more, it is required that the Board of Review Office notify each taxing district effected by the Complaint.
- i. All commercial taxpayers must supply an opinion of value otherwise the complaint may be returned, or not processed as it will be considered not properly completed.
- j. Any taxing body who wishes to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within 10 days of the post marked date appearing on the Notice which is furnished to the taxing districts in which the subject property is located. 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 14 days after the aforementioned post mark to furnish the Board with evidence supporting their opinion of value. No evidence from interveners shall be considered after October 15, 2011 unless upon a majority vote of the Board of Review a 10 day extension is granted. Interveners shall give notice to the Board of Review that they wish to seek an extension at least 72 hours before the close of the Board of Review Office on October 15<sup>th</sup>.

5. **SUPPORTING EVIDENCE.**

- a. All supporting evidence must be filed with the complaint. The board may grant a ten (10) day extension for the filing of supporting evidence. If no supporting evidence is filed with the complaint or not within the time allowed by an extension the board will consider the complaint without evidence for its tentative decision.
- b. **ALL SUPPORTING EVIDENCE OR ADDITIONAL INFORMATION TO BE CONSIDERED BY THE BOARD OF REVIEW FOR COMPLAINTS REQUESTING GREATER THAN OR EQUAL TO \$100,000 REDUCTION MUST BE SUBMITTED IN TRIPLICATE (EXCEPT PHOTOGRAPHS) AT THE TIME THE COMPLAINT IS FILED. ANY COMPLAINT RECEIVED WITHOUT THE REQUISITE SUPPORTING EVIDENCE MAY BE RETURNED, AND THE COMPLAINT MAY NOT BE PROCESSED BY THE BOARD OF REVIEW.**

6. **ANY ASSESSMENT COMPLAINT FILED ON THE BASIS OF AN “EQUITY” ARGUMENT MUST BE ACCOMPANIED BY A RESIDENTIAL COMPARISON GRID TO SUBSTANTIATE THAT CLAIM. ANY COMPLAINT RECEIVED WITHOUT THAT SUPPORTING EVIDENCE MAY BE RETURNED AND THE COMPLAINT MAY NOT BE PROCESSED BY THE BOARD OF REVIEW.**

**IN THE EVENT THE CONTESTING PARTY IS UNABLE TO SUBMIT WRITTEN OR DOCUMENTARY EVIDENCE WITH THE COMPLAINT FORM, HE OR SHE MUST SUBMIT A LETTER REQUESTING AN EXTENSION OF TIME WITH THE COMPLAINT FORM.**

**WITHOUT THE WRITTEN REQUEST FOR AN EXTENSION, NO EVIDENCE WILL BE ACCEPTED AFTER THE COMPLAINT FORM IS FILED. AT THE TIME THE REQUEST IS RECEIVED, THE BOARD OF REVIEW MAY GRANT UP TO A FIFTEEN (15) DAY EXTENSION FOR GOOD CAUSE. GOOD CAUSE MAY INCLUDE, BUT IS NOT LIMITED TO, THE INABILITY TO SUBMIT EVIDENCE FOR A CAUSE BEYOND THE CONTROL OF THE CONTESTING PARTY (SUCH AS COMPLETION OF A CONTRACTED APPRAISAL, OR THE DEATH OR ILLNESS OF THE TAXPAYER).**

**Examples of evidence include but are not limited to the following:**

- a. Settlement Statements, Sales Contracts, and/or Illinois Real Estate Declaration Forms. These documents are most helpful on a recently purchased property. They must be signed by both the buyer and seller, and the total sales price must be stated. All such transactions must be an arms-length sale to be considered market value.
- b. Comparable Sales. If there are sales of similar properties in the same neighborhood, evidence of these sale prices should be submitted. "Similar" means for example, the square footage is approximately the same. All square footage is determined by outside measurements.
- c. Comparable Assessment. If there are similar properties in the same neighborhood that have been assessed lower, the evidence should include assessed valuations, addresses, and property index numbers. If a comparison of similar properties is used to claim a lack of equal treatment (equity), these comparisons should be included in the original complaint as evidence of the lack equal treatment. They should be similar in type use, size, quality, age, construction, location and market value as of January 1 of the assessment year.

- d.** Photographs. These can be helpful in showing the style, condition, and any special factors of the taxpayer's property that should be brought to the Boards attention. Photographs of other similar properties may also be helpful for purposes of comparison. It is not necessary to submit photographs in triplicate. One original for each property is sufficient.
- e.** Appraisal or Legal Brief. A current appraisal by a qualified appraiser can be most helpful. It must conform to the uniform standards of professional appraisal practice (USPAP) to be considered. In addition, the taxpayer's representative may file a legal brief in support of the taxpayer's Complaint.
- f.** Commercial property shall be defined as income producing, non-farm property. Residential property consisting of more than four rental units shall be considered commercial property. Evidence of fair market value is required for commercial and industrial property with an estimated value of \$300,000.00 or more.

## **7. PROCEDURES OF THE BOARD OF REVIEW.**

- a.** The Clerk of the Board will assign a docket number upon receipt of a properly completed Complaint form filed by a taxpayer.
- b.** The Board of Review will review all Complaints filed by taxpayers. Each Complaint shall be reviewed by the Board to assure that the Taxpayer has substantially complied with #4, #5 and #6 herein, as appropriate. If the Board does not agree on the administrative disposition of the Complaint, then the Board shall schedule a meeting to reach a decision on the Complaint.
- c.** The Board of Review will review all Complaints and may elect to render a tentative decision. Such decision will be mailed to the taxpayer. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer must request a hearing within ten (10) days of the post marked date of the Notice from the Board of Review.
- d.** The taxpayer may be notified in person, by phone or by mail of the date and time of their scheduled hearing.
- e.** If the taxpayer or their representative cannot appear at a scheduled hearing, the Clerk of the Board of Review must be notified at least forty-eight (48) hours before the scheduled hearing. Continuances will only be granted according to the operating needs of the Board of Review.
- f.** If a taxpayer wishes to submit evidence for a hearing, evidence must be received by a day to be determined by the Board of Review in advance of the hearing.

- g. Failure to submit evidence or attend the scheduled hearing may result in evidence not being considered or dismissal of the appeal.
- h. **The Board of Review requires all taxpayers or their representatives to be present in person at a hearing when they request a reduction in an assessed valuation of \$100,000.00 or more.**
- i. The Board of Review will process Complaints by township, examine evidence of market value and render a decision. The latest ascertainable level of assessment for each township will be applied to the fair market value in determining the assessment. When a Complaint is filed, the taxpayer should be aware that the Board of Review may lower or raise all or any part of the assessment on the property.
- j. A taxpayer may appear and represent him or herself, or be represented by his or her immediate family, an officer of a corporation owning a property, or a licensed attorney.

#### 8. HEARINGS BY THE BOARD OF REVIEW.

- a. All hearings will be conducted in the Board of Review office located at the Brookens Administrative Center, 1776 East Washington, Urbana, Illinois.
- b. Hearings are scheduled every fifteen (15) minutes. The taxpayer must be prompt for her or her scheduled hearing. If the taxpayer is more than five (5) minutes late for his or her hearing, the Board shall then be entitled to issue its ruling as to the appeal based upon whatever evidence has previously been submitted by the taxpayer.
- c. The Township Assessor or a representative from that office may present evidence concerning a property and its assessment.
- d. Whenever a taxpayer is requesting a reduction in an assessed valuation of \$100,000.00 or more, the taxing districts affected by this request and or their attorney will be notified and may appear at the hearing with questions. Additional time may be set aside for more complex properties.
- e. A personal appearance may be waived at the discretion of the Board of Review. The taxpayer or representative may schedule a conference telephone call at the taxpayer expense at the original scheduled hearing time.
- f. The Champaign County Board of Review should not be bypassed by a taxpayer or taxpayer representative who either sends a letter, faxes or telephones the day of the hearing indicating that their evidence is not ready and causes the Board to make a decision without all the evidence. This will

not constitute an excuse for a Complaint filed by the taxpayer with the Illinois Property Tax Appeal Board.

- g. **The Board of Review may, upon its own motion, increase, decrease, or correct an assessment or change the class of property or add omitted Property to the tax rolls.** When the Board of Review proposes such assessment change it shall notify the owner of record and the Township Assessor by mail. If either desires a hearing, a request for that hearing must be made within ten (10) days of the postmark on the said assessment notice.
  - h. The Board of Review does not issue its decision at the hearing. The Board of Review will mail its decision to the taxpayer upon reaching its decision as to the taxpayer complaint.
9. ***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).
- a. Audio or video recording is permitted by any person. However, recording cannot disrupt a hearing nor are any participants required to identify themselves to facilitate a recording. The Clerk of the Board must be informed in advance that an audio or video recording of a hearing will be made. The audio or video recorder **must** provide a copy of the video or audiotape to the Board within fifteen (15) days after the hearing and bear the cost of that copy.
  - b. The Board does not provide transcripts of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party. The party **must** provide a certified copy of the transcript to the Board within fifteen (15) days of the hearing and bear the cost of that transcript.
  - c. The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five witness or other persons at a hearing that party must immediately contact the Clerk of the Board, who will attempt to make arrangements for a more suitable venue. If no one has informed the Clerk that a large group is expected and more persons come to a hearing than can be safely permitted in the room, the Board may restrict the number of people in the room to those who can be safely admitted.
  - d. Public comment may be accepted at the Board's discretion.
10. **EXEMPTIONS.** Claims for new non-homestead exemptions on any real property must be filed in duplicate with the Board of Review by December 31, 2011. The request for exemption shall be filed on a properly completed exemption form providing all the information required.

11. EQUALIZATION. The Board of Review shall act as an equalization authority by applying multipliers, which lower or raise assessments on non-farm properties within each township to attain uniformity in assessments.

12. BOARD OF REVIEW OFFICE.

- a. The Board of Review shall keep a record of all proceedings, requests, decisions and actions which come before the Board of Review.
- b. These rules do not constitute the entire duties and responsibilities of the Board of Review, and may be changed by publication of any such amendments.  
Approved and adopted this 30th day of June 2011.

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Wayne Williams, Member

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Laura Sandefur, Member

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Steve Bantz, Member