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## **OFFICE OF THE BOARD OF REVIEW**

### **CHAMPAIGN COUNTY, ILLINOIS**

#### **2021 Rules of the Champaign County Board of Review**

The Champaign County Board of Review (Board) consists of three members, together with possible additional members, appointed by the County Executive of Champaign County (35 ILCS 200/6-5 & 6.25). Any Member or Alternate Member of the Board may conduct a hearing. The Board has the authority to confirm, reduce or increase any assessment as appears just. 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 fair cash value, uniformity, correctness of facts evidence, exhibits and briefs submitted to or elected by the Board from an appellant, assessor, and/or other interested parties.

Prior to filing an appeal with the Board, it is advisable that taxpayers discuss their assessments with their Township Assessor's Office. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the Township Assessor's Office, a taxpayer still wishes to pursue an appeal, he/she should become familiar with the 2021 Rules of the Board. **Please Note by state law, the time period for filing an appeal cannot be extended to accommodate discussions between taxpayers and assessors.**

**The Illinois Property Tax Code requires that valuations for the 2021 assessment year shall be made as of January 1, 2021. (See 35 ILCS 200/9-155, et seq.). it also requires that the assessments reflect one-third of fair cash value of property.**

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and for the orderly dispatch of business" (35 ILCS 200/9-5). These following rules for the 2021 session of the Board govern the assessment appeals process for the 2021 property assessment /tax year.

#### **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 necessary.

**B. Severability.** In the event any section, provision or term of these rules 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 these rules are severable.

**C. Amendments.** These rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed on the Board of Review website.

**D. Failure to Follow Board Rules.** Failure to follow any of these rules, in and of itself, may be grounds for the denial of any change of assessments.

**E. Authority of the Board.** In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into record.
3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to 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. Failure to produce a requested book, record, paper or document within the prescribed time frame set by the Board may result in the rejection of that party's evidence.

**F. Code of Conduct for Board of Review Hearings.** The expectation is that all participants in a Board of Review hearing conduct themselves in a respectful and professional manner. The board of Review reserves the right to terminate a hearing (in person or by phone) and require any party to leave the proceeding or end the discussion, when that individual engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding.

**G. Freedom of Information Act.** The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5 ILCS 140/2). The following information is provided in accordance with the Act:

1. The Board is responsible for hearing appeals, corrections and requests for Certificate of Errors on property assessments from the County's thirty townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of Champaign County before the Illinois Property Tax Appeal Board.

2. The Board's office is located at the Brookens Building, 1776 East Washington St., Urbana, IL. 61802.

**H. 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).

1. Audio or video recording is permitted by any person.

2. The board does not provide transcripts or tapes of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party and the party must provide a certified copy to the Board of Review.

3. The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five persons at a hearing, that party must immediately contact the Board of Review and we will attempt to make arrangements for a more suitable venue.

4. Public comment. The Board of Review allows public comment in their scheduled meetings. Public comment is limited to five minutes per attendee.

**I. Clerk of the Board of Review.** Administrative functions of the Board are discharged by the Champaign County Chief Assessment Officer, who shall act as the Clerk of the Board. (35 ILCS 200/3-30).

## **II. Filing an Appeal**

Certain criteria must be met in order to file an appeal and or to have the case scheduled for a hearing in front of the Board of Review. **Complaints may be filed from July 1 through September 10, 2021.**

**A. Standing.** Only an owner of a Champaign County property or taxpayer of that subject property, dissatisfied with the property's assessment, or a taxing body that has a tax revenue interest in the decision of the Board of Review on an assessment made by any local assessment officer may file a complaint with the Board. A person or entity is considered a taxpayer, for standing purposes if they are legally obligated to pay the taxes on the subject property.

**-Representation-**Individual owners or individual taxpayers may represent themselves or retain an Illinois licensed attorney to represent them before the Board. Corporations, limited liability companies, limited partnerships and other similar entities shall be represented in an assessment appeal to the Champaign County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCS 205/1).

**-Assessment Appeal Cases Filed by Non-Attorney Agents-**The Champaign County Board of Review will not recognize an appeal filed by an individual or party that is not the 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 not appear at hearings before the Board in a representative capacity and may not conduct questioning, cross-examination or other investigations at a hearing. Non-attorney agents associated with any given appeal may not elicit testimony at a hearing without the owner,

taxpayer, or designated attorney present. In the instance where an appeal is filed by a non-attorney agent, the materials provided will be returned to the agent. Filing deadlines will not be extended for appellants who utilize non-attorney agents.

**-Ability to Provide Expert Witness Testimony-**Accountants, architects, engineers, real estate appraisers and real estate brokers who are licensed by the State of Illinois may testify at hearings before the Board of Review as expert witnesses whose specialized knowledge in their respective field may have been called upon by owners, taxpayers and /or their attorneys in the preparation of a property appeal case. Any individual with pertinent factual information concerning a subject property (including anyone who serves as an interpreter) may be called upon by the board to testify as a witness in the presence of an owner, taxpayer and/or attorney actively representing the appeal in a hearing.

**-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 complaint on behalf of all property owners in the condominium Association, provided the filing was authorized by “a two-thirds vote of the members of the board of managers or by the affirmative vote of not less than a majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws” (See 765 ILCS 605/10(c)). The Champaign County board of Review requires that a signed copy of the resolution of association board action be submitted with any appeal.

**B. Board of Review Forms.** The Board requires that all parties to an appeal utilize the prescribed forms of the Champaign County Board of Review. These forms are available on the County’s website on July 1st. Additionally, Board of Review forms are available at the Clerk of the Board (Supervisor of Assessment’s Office) during regular business hours.

**C. Required Information.** Please complete the form per the detailed instructions given. Of key importance, the appellant’s requested reductions in assessed value and indicated market value must be provided. Pursuant to 35 ILCS 200/16-55, if an appellant requests a total reduction in assessed value of \$100,000 or more, the Board must notify each respective taxing district. The Board has the authority to restrict reductions to a value under \$100,000, when taxing districts have not been appropriately notified. The Board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form. Incomplete forms may result in denial.

**D. Evidence.** All evidence must be provided to the Board no later than September 10th, 2021. An extension of no more than 30 days may be granted at the discretion of the Board. All extensions must be requested in writing via mail or email. The Board makes available a copy of each appeal and accompanying evidence to the appropriate Township Assessor. All evidence is to be submitted at least 5 days prior to a hearing by all parties. Additional evidence submitted at a hearing by any party (appellant, assessor or intervener) may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with Board rules.

**E. Assessment Publication Timing and Filing Deadlines.** The Chief County Assessment Officer will publish the annual assessment roll for all affected properties in a given township beginning in mid-summer and continuing until all townships are published. All appeals must be filed on or before 30 days after the date of publication of a township’s current year assessments or by September 10th, 2021 whichever is later (35 ILCS 200/16-55). The publications schedule for each township is posted on Champaign County’s website. It is the appellant’s responsibility to file an appeal on or before the filing deadline by:

1. Hand delivering the appeal to the Board of Review Office, Monday through Friday 8:00 a.m.-4:00 p.m. from July 1 through September 10th, 2021.
2. Submitting the appeal with an official U.S. postmark, dated between July 1-September 10th, 2021.
3. Electronic delivery via e-mail between July 1-midnight September 10th, 2021.
4. The Board of Review will not accept appeals by facsimile(fax).
5. If a real estate assessment complaint is received after the filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline. Such late filed complaints will not be considered as valid complaints and will not be considered by the Board of Review. No decision will be made on late filed complaints.

## **II. Appeal Hearings**

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

**A. Tentative Review/Decision.** The Board of Review will conduct a preliminary review of each properly filed appeal and may render a tentative decision without scheduling a hearing. Appellants have ten (10) calendar days to respond to the tentative decision. If the decision is accepted by the appellant, no hearing will be scheduled and the tentative decision becomes final. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer must request a hearing within ten (10) calendar days of the postmarked date of the Notice from the Board of Review.

**B. Notification.** An appellant will be notified of the hearing date, time and place of the hearing by U.S. mail and or by email if requested. If an appellant fails to appear for the in-person or telephone hearing, that case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal.

**C. Scheduled Hearings.** Once scheduled, appellants may change the form of their hearing from or to in-person or phone by calling the Board of Review at 217-384-3758. However, due to constraints of the tax cycle, scheduled hearings can be rescheduled for emergency purposes only. Hearings will not be rescheduled if the scheduled date and scheduled ending time of the originally scheduled hearing has passed. All reschedules will be at the convenience and at the sole discretion of the Board. The Board of Review reserves the right to schedule an in-person, zoom or telephone hearing.

**D. Location.** Hearings of the Board of Review are held at the Board of Review office in the Brookens Building at 1776 East Washington St, Urbana, IL 61802. If more than 5 witnesses are going to be present, hearings may be held in larger meeting rooms at the same location. If no one has informed the Clerk that a large group is expected and more persons come to the hearing than can be safely permitted in the room the Board may restrict the number of people in the room.

**E. Hearing format.** Any party who has standing can present testimony and supporting evidence regarding the assessment and answer any questions from the Board. The Township Assessor or a representative from that office is expected to be present to give evidence and testimony concerning the property and its assessment including any rebuttal to the testimony and evidence of an appellant. Although accountants, tax consultants, appraisers, real estate brokers, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's attorney, they may not conduct questioning, introduce evidence into the record, or conduct themselves in any manner which may be interpreted as the unauthorized practice of law. Observers do not have a right to speak or present evidence unless they are called to do so by someone with standing before the Board. Nothing in this section shall be deemed to prevent third-party assistance so that those taxpayers and property owners with language and/or disability barriers may participate in hearings before the Board of Review. After all evidence has been presented, questions answered and rebuttal remarks, the hearing will close.

**F. Hearing Length.** Due to the volume of appeals before the Board, most hearings are generally scheduled at fifteen (15) minute intervals. Complex properties and properties with multiple parties may be scheduled for longer increments.

**G. Improper Conduct or Language.** When a party, a party's agent, or a party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language which distracts from the decorum of a proceeding, the Board, by any Member, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language may be defaulted.

**H. Decisions.** The Board will consider the evidence presented as well as any information that the Board has discovered regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55). The Board does not issue its decision at the hearing. The Board will mail and/or email if requested its decision to the taxpayer upon reaching its decision.

**I. Appellant's Access to and Evidence Submitted by Assessors.** Appellants or designated attorneys should indicate an email address on the appeal applications form so that they can receive email notification when the Township Assessor's evidence for their case is available, or when communication from the Board on preliminary review decisions requires timely response by an appellant or attorney for possible early settlement of an appeal. Assessors are to electronically submit their evidence for a specific case to the Board for the preliminary review process no later than five (5) days prior to the hearing date. Any additional evidence submitted prior to a hearing must be provided at least five (5) days prior to the scheduled hearing for the case. The Assessor's submission of evidence results in an email notification to the appellant or attorney that the Assessor's evidence is available. For those appellants or their attorneys who do not indicate an email address, Assessors are to send their evidence via U.S. mail to the appropriate appellant or attorney at least five (5) days prior to the scheduled hearing.

**J. 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 at least five (5) days in advance of the scheduled hearing. Any evidence being presented by a taxing district needs to be supplied to the Assessor, appellant and Board five (5) days prior to the hearing. The Board reserves the right to give little or no weight to evidence submitted less than five (5) days prior to the hearing.

#### **IV. Basis for Assessment Appeals**

##### **A. Appeals Based Upon Incorrect Assessor Data.**

**1. Definition.** Incorrect data includes, but is not limited to, size of the site, size of the improvements, physical features, condition of the property 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, or construction documents. When the basis of the appeal is the adverse condition of a property which may require significant costs to cure (that are non-routine maintenance in nature) and/or which affects fitness for occupancy required documentation should include date stamped photograph(s), contractor repair estimates or actual paid invoices, along with copies of any required building permits.

**3. Assessor Access to Property.** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property.

**B. Appeals Based on the Recent Sale or Listing of a Property.** The Board considers the sale of a subject property which has been advertised to the public and occurred within twenty- four (24) months of the January 1, assessment date, as possible evidence of fair cash value. The Board gives the most weight to the following required documentation in such an appeal:

**1. Settlement documents.** Documents that disclose the purchase price of the property and the date of purchase, specifically including the signed and completed Settlement Statement or the Closing Disclosures and Summaries of Transactions.

**2. Testimony and/or documents.** The recorded Illinois Real Estate Transfer Declaration (PTAX 203) or printout from a multiple listing service- the Closed Client Listing Sheet and Chronological Property Listing History of the subject property.

**3. Itemize bill of sale.** If applicable, an itemized Bill of Sale, signed by seller(s) and buyers(s), and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

**4. Public listing of property for sale.** Multiple listing Service listings showing sales price, sales date, descriptive data and listing history of subject property may be considered as evidence.

##### **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.

**a. Appraisal Evidence.** A professional appraisal done for ad valorem purposes which values a subject property as of the lien date (January 1st of the current assessment year), can serve as evidence in a Board of Review case. Appraisals obtained for the purpose of an appeal should state the subject's value as of January 1, of the assessment year. An appraisal report or value opinion with a valuation date other than January 1, 2021 may be submitted as written evidence; however, the farther the date of valuation is from January 1, 2021, the less consideration the appraisal report will receive. Residential appraisals must be completed within twenty-four (24) months and commercial appraisals must be completed within thirty- six (36) months of January 1, 2021 to be considered. To be considered, an appraisal must be:

- . Prepared by an Illinois licensed appraiser in conformance with the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
- . Signed by the appraiser(s).
- . Presented in entirety, including all exhibits, with no missing pages.

Appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the appraisal whose signature appears thereon.

An appraisal which does not accompany an initial application is acceptable to the Board, if it is received by the Board (irrespective of postmark) within thirty (30) calendar days of the filing deadline. Two original copies are required by the Board.

**b. Recent Sales of Comparable Properties.** In lieu of a professional appraisal, recent usable sales of comparable properties with a recorded date of sale as close to the January 1, lien date as possible and no more than 12 months prior to January 1. Comparable properties should be located near the subject and/or in the subject's 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 the subject. If a comparable is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity and suitability among all comparable properties presented by all parties to the appeal.

**c. Condition Issue- Assessor Access to Property.** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.

Other Evidence. Other evidence of fair cash value may consist of, but is not limited to, the following:

- . Printouts from a multiple listing service- the current or closed Client Listing Sheet and Chronological Property Listing History of the subject property.
- . A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction.
- . 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
- . Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
- . Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls with totals and representative samples of leases submitted by the appellant and any such documents requested by the Board.
- . If the property has seven or more units or has a non-residential use, the appellant must submit at the time of filing, income and expense statements for the three (3) years prior to the assessment year and detailed rental information.

## **D. Appeals Based on Equity (also known as Uniformity).**

**1. Definition.** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art. 9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment or one that lacks uniformity is one that values one property at a higher level of assessment relative to fair cash value than assessments of comparable properties. When appealing uniformity, land and improvements are considered separately based on the appropriate unit of comparison. Land may be valued by front foot, square foot, acre or site depending on the local market demands. Improvements are generally compared by above grade square footage of living area, with adjustments for differing amenities, such as square footage, basement, baths, bedrooms, fireplace and garage.

When unequal treatment in the application of uniform assessment practices is the basis of the appeal, the lack of uniformity must be proven by the appellant with clear and convincing evidence that the subject property's assessed price per square foot for either the building or land is appreciably higher than most other comparable properties after accounting for notable differences in the assigned value for specific features being assessed.

Since the principle of uniformity relies on property group classifications most often defined by common building and land characteristics in a designated geographic locale which help distinguish a given neighborhood for assessment purposes, the selection of suitable comparable properties in the same neighborhood or area of a township is of critical importance to help meet the standard for presenting clear and convincing evidence. The dynamics for uniformity vary widely from neighborhood to neighborhood. (For example, uniformity in a neighborhood of two-story homes can be significantly different from that found in another nearby neighborhood of two-story homes due to age of construction, material costs and quality, etc. In addition, it may take more than three (3) comparable properties to prove unequal treatment.

**2. Burden of proof.** When unequal treatment in the assessment process is the basis of an appeal, inequity must be proven by clear and convincing evidence. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)

**3. Evidence Considered.** It is preferable to select at least three (3) comparable properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. 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 the subject. If comparable property is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity. Generally, the key metric in these cases focuses on the building value per AGLA (above ground living area) or the land price per comparable unit. Characteristics of the subject property and three (3) properties must be provided.

Consult with the township assessor for any questions as to land value determinations and practices. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.

#### **E. Appeals Based Upon Matters of Law.**

**1. Definition.** Matters of law include such factors as carrying forward 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.

#### **V. Assessor's Requests of the Board of Review**

**A. Certificate of Error.** A Certificate of Error corrects an "error in fact," affirmed by the appropriate assessor's office. The deadline for filing certificates of error with the Clerk of the Board is two (2) weeks prior to the Final Judgement application date of the County treasure to close the assessment/tax year.

**B. Assessor Correction Requests (BRs).** Assessor's requests for assessment valuation reductions are due the last day of hearings for a given township or one week prior to the close of Board of review hearings for the year.

**C. Omitted Property.** When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 200/9-160). If the Board initiates proceedings to place omitted property on the tax roll, the Board gives written notice to the concerned parties at least ten (10) calendar days prior, advising them of the Board's proposed action.

#### **VI. Non-Homestead Exemptions**

**A. Applications.** Applications for Non-Homestead exemptions must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-300-FS (for federal and state agencies), PTAX-300-H(for hospitals) and PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion, are available at the Board of Review office. If an exemption for multiple parcels is being sought separate applications may be required. See the Illinois Department of Revenue general instructions to determine the required number of separate applications. The petition and supporting documentation must be submitted in duplicate. According to the Illinois Department of Revenue, failure to answer all questions and provide all evidence will result in the return of the petition and delay a final decision.

**B. Documents.** Depending on the type of exemption and corresponding PTAX application, all or a subset of the following documents are required and, where required, must be attached to the application:

- Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, etc).

- Picture of the property.
- Notarized affidavit of use.
- Copies of any contracts or leases on the property.

**C. Notification of Units of Government.** If the request for an exemption would reduce the assessment by \$100,000 or more, the applicant or their attorney must notify the units of government in their jurisdiction. A copy of the notice and postal return receipt for each unit of government must be submitted with the application at the time of filing.

**D. Deadline.** Claims for new non-homestead exemptions on any real property must be filed in duplicate with the Board of Review by October 31, 2021. Taxing bodies wishing to intervene must file a Request to Intervene at least five (5) calendar days in advance of an exemption hearing.

Should an assessment complaint pending on October 31, 2021, relate to a claimed change in use of a previously-exempted parcel that has resulted in a new assessment of some portion of that parcel as non-exempt, the deadline for filing a new non-homestead exemption application for that parcel shall be tolled to December 31, 2021, or 10 days after the Board of Review's ruling on that assessment complaint, whichever is earlier.

**E. Decision.** The Board of Review makes a recommendation to the Illinois Department of Revenue on whether or not a Non-Homestead exemption should be approved. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and then renders the final decision.

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 on:

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Member

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Member

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Member