

## 2007 RULES GOVERNING THE BOARD OF REVIEW

**TERESA "SUSAN" WIBERG, BOARD MEMBER  
SHARON L. MORELLI, BOARD MEMBER  
NICOLE SANDERS, BOARD MEMBER**

The Illinois Statue creating the Board of Review requires the Board to publish rules governing the day-to-day activities of such Board while in session, and to inform those citizens who have business with the Board of Review of their responsibilities and obligations. The following procedures are in effect as of June 25, 2007.

### PURPOSE OF THE BOARD OF REVIEW

\*The Board of Review shall determine the assessed value of any parcel of real property, which is the subject of a complaint. Their decision will be based on evidence presented at a public hearing.

\*The Board of Review shall hear complaints and revise the assessment of any parcel of real property.

\*The Board of Review shall act as an equalizing authority.

\*The Board of Review shall act in conformance with 35 ILCS 200/16-20 through 16-90 of the Illinois Property Tax Code.

### **RULE 1:**

Regular meetings of the Will County Board of Review shall be held at the Will County Office Building, 302 N. Chicago St., Room 200, Joliet, Illinois 60432. The Board of Review shall convene on or before the first Monday each June to revise the assessment of property. The Board of Review meetings will be held bi-weekly, on Monday at 10:00 A.M., unless otherwise specifically ordered. The Board of Review shall continue its day-to-day operations until it has completed the work pending before it. All communications to the Board of Review shall be addressed to the Board of Review, Will County Office Building, 302 N. Chicago St., Joliet, Illinois 60432. Telephone: (815) 740-4650.

### **RULE 2:**

The Board of Review shall keep a record of all proceedings, and the order of business shall be as follows:

A. Reading and approving the record of preceding meetings.

B. Reading and considering Petitions of Complaints.

C. Considering other matters that properly come before the Board of Review.

D. Considering agreements between taxpayers and the Township Assessor, but said agreement does not constitute an agreement with the Board of Review.

### **RULE 3:**

**It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review.**

Complainants, filing for a hearing, shall make **two (2) copies** on current complaint forms provided by the Board of Review. The Board of Review shall file all complainants by township, giving each petition a docket number, and shall record the number and type of complaint. **All complaints shall be filed with the Board of Review by September 10<sup>th</sup> of the current year; or thirty (30) calendar days after township publication, whichever is later.** Complainants sent by mail must be postmarked on or before the Board of Review filing deadline date.

The Board of Review office will not send forms out Overnight Express; fax machine or any other method other than first class mail. Complaint forms and/or evidence will not be accepted by fax or email.

Not more than fifty (50) complaint forms shall be given to any organization or business at any one time. Once the complaint forms are returned, another set of fifty (50) may be given. The person picking up the forms must sign for large numbers of forms. Complaints must be on **current forms**; the Board of Review **will not accept** outdated forms. You may also obtain forms at the following websites: [www.willcountysoa.com](http://www.willcountysoa.com), click on forms, click on appeals or you may go to [www.willcountyillinois.com](http://www.willcountyillinois.com). Click on departments, click on Board of Review, click on appeals, and then click on forms.

#### **RULE 4:**

The owner or his/her legal representative must file a separate complaint for each parcel of property **unless** the parcels are **contiguous**. Contiguous parcels may be on the same complaint provided they are of the same land use. When a complainant states that his/her complaint is only on the land or building(s), be advised the Board of Review holds jurisdiction over the total assessment, not just that part being objected to.

#### **A. THE COMPLAINT FORM SHOULD INCLUDE THE FOLLOWING: FAILURE TO INCLUDE THE FOLLOWING MAY RESULT IN THE DISMISSAL OF YOUR COMPLAINT:**

1. The Property Identification Number (P.I.N.) must be included along with the address of each parcel. Complaint forms without P.I.N. (s) will be rejected.

2. The complainant form must be signed, have the mailing address of owner, and a daytime telephone number

where

the complainant may be reached.

B. For residential property, **TWO (2)** copies of all evidence, which can include appraisals and/or other evidence or information, are required, including **TWO (2)** pictures (one front view and one back view) of the subject property. **THE PICTURES MUST BE CAMERA DATED.** The pictures must be taken the year the complaint is filed. Front and back of property record card. **Property record card must be obtained from your local Township Assessor. Website property record cards will not be accepted.** For commercial or industrial properties, **TWO (2)** copies of all evidence, which should include the following: current operating statements, audits, appraisals, and other pertinent information shall be provided to the Clerk of the Board of Review no later than **THIRTY (30) CALENDAR DAYS FROM THE DATE OF PUBLICATION, as listed in the local newspapers; FOR RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL PROPERTY.** Residential, commercial, and industrial property may request a *single extension of FIVE- (5) working days.* **ALONG WITH YOUR EXTENSION REQUEST, YOU MUST INCLUDE THE COMPLETED FIRST PAGE OF APPEAL FORM SHOWING YOUR CLAIM.** No fax copies will be accepted. Any additional time needed to present evidence must be approved by the Board of Review.

C. All information to complete the complaint shall be furnished by the complainant at the time of filing. Complaints on the improper forms will be returned to the complainant or the complainant's attorney to be corrected and returned within **SEVEN (7) CALENDAR DAYS** of the date the improper form was returned by the Board of Review. All evidence becomes part of the public record and cannot be returned.

D. Failure to comply fully with all rules and/or specific requests of the Board of Review may result in dismissal of the complainant's appeal.

E. Other property used for comparison must be identified using its Property Identification Number (P.I.N.). You may obtain the P.I.N. from the Property Record Card located in your Township Assessor's Office. The Appellant must also submit a front view picture of each comparison properties, taken by the Complainant from the street. **Evidence offered for the first time at your hearings that were not filed with your original complaint may or may not be considered by the Board of Review.**

F. Investment Property Owners...If you are using the Income Method in determining value, you must verify this using the most recent three (3) years of (IRS Form) Schedule E, detailing total gross income and expenses.

G. Land Trust...A complaint filed on behalf of land trust must provide the names and the beneficial interest of all owners pursuant to 765 ILCS - 405/1 & 2.

H. Complaints based on equity (unequal treatment) must be compared with the same class or classes of property.

I. On income property, the taxpayer should furnish certified copies of the most recent three-year income and expense statements along with current leases and rent rolls, and notarized vacancy affidavits.

J. If no evidence is submitted with appeal form, the complainant will receive a 5-minute No Evidence Hearing.

K. Any evidence filed subsequent to the deadline date will be considered the same as no evidence and given a 5-minute No Evidence Hearing. A copy of the filing will be forwarded to the appropriate Township Assessor.

**RULE 5:**

The Complainant will be notified of the hearing date, time and place at least **FIVE (5) CALENDAR DAYS** before the hearing. **UNLESS JUST CAUSE IS SHOWN, NO CONTINUANCE WILL BE GRANTED.** Complainant must provide valid picture identification such as a driver's license or state I.D. at the time of hearing. If the Complainant or the representing attorney fails to appear on the scheduled hearing date, the complaint will be dismissed. If the Complainant and/or the representing attorney wish to have the hearing heard on the evidence on hand, they may request a **WAIVER OF HEARING** (the complainant is not required to be present; a decision by the Board of Review will be based on documentation/evidence submitted with the Appellant's original appeal). A Board of Review "Affidavit Waiver of Hearing Form" must be signed by the complainant/attorney and returned to the Office of the Board of Review within **three (3)** calendar days before the scheduled hearing date. **A Waiver of Hearing is only applicable for residential property.**

**RULE 6:**

All hearings are, by law, open to the public and may be recorded by the Board of Review; however, the tapes are for deliberation purposes only and are not available to the public. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board of Review within fifteen (15) working days. The cost of the transcript will be borne by the complainant.

**RULE 7:**

On its own motion, the Board of Review may change any assessment (omitted or erroneous). Proper notice to the taxpayer will be provided. Prior to changing an assessment the taxpayer shall be afforded the opportunity to have a hearing on the proposed change.

**RULE 8:**

Complaints for property tax exemption must be filed within thirty (30) calendar days after publication of the assessment rolls for individual townships. They must include the completed documents required by the Board of Review and Department of Revenue, and shall be filed with the Board of Review. All recommendations rendered by the Board of Review relative to exemptions shall be forwarded to the Department of Revenue of the State of Illinois for that body's decision of exemption eligibility. All forms for exemption request may be obtained at the Board of Review Office.

**RULE 9:**

Complainants may represent themselves or retain an attorney to do so on their behalf. Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's legal representative, 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.

**RULE 10:**

**The Board of Review shall base its decision on the documented evidence presented by the Complainant and the Township Assessor and their testimony.** The Board of Review uses three methods of valuation that are standard in most appraisal organizations. These are Cost, Market, and Income Approaches to Value. While the Board of Review does not expect the general

public to know the finer points of the appraisal business, if they reasonably believe that their property is not being assessed properly, or that its value is too high, then some method of comparison should be used to prove their case. It is the Complainant's option to use an appraiser or expert in property valuation or to state his or her own case. The Board of Review will determine each case on its own merit.

**RULE 11:**

All taxing bodies will be notified in accordance with 35ILCS 200/16-180. Taxing bodies wishing to intervene shall be subject to the same rules as complainants.

**RULE 12:**

The hearing officer shall swear in or affirm anyone giving testimony.

**RULE 13:**

All decisions by the Board of Review may be appealed to the Property Tax Appeal Board of the State of Illinois within **30 CALENDAR DAYS OF THE LOCAL BOARD OF REVIEW'S WRITTEN DECISION**. All decisions by the Board of Review are subject to equalization by the Department of Revenue of the State of Illinois.

**RULE 14:**

Any attorney representing a Complainant will also be notified by mail of the Board of Review's decision.

**RULE 15:**

All rules are subject to amendment by the Board of Review.

**APPROVED AND SIGNED THIS DAY OF June 25, 2007.**

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Teresa "Susan" Wiberg, C.I.A.O.  
Board Member

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Sharon L. Morelli, C.I.A.O.  
Board Member

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Nicole Sanders, C.I.A.O.  
Board Member