BOARD OF REVIEW

RULES

REVISED 2025

RULES AND PROCEDURES
OF THE OGLE COUNTY BOARD OF REVIEW

The Illinois Compiled Statutes governing County Boards of Review requires the County Board of Review to adopt reasonable rules for the guidance of persons doing business with such board. Therefore, the Ogle County Board of Review, hereafter called the "Board", adopts the following rules.

The Ogle County Board of Review consists of three members appointed by the County Board (35 ILCS 200/6-5 & 6-25). For the purpose of review of any and all assessments, to add any real property that may have been omitted, review any errors or omissions that may cause a certificate of error to be issued, review applications for exemptions, accept assessment complaints, hold hearings for assessment complaints, prepare and present any assessment appeals to the Property Tax Appeal Board.

The Illinois Property Tax Code requires that valuations for the 2025 assessment year shall be made as of January 1, 2025 (35ILCS 200/9-155). It also requires that the assessments reflect one-third of the fair cash value of property, as determined by sales from 2022, 2023 and 2024. (35ILCS 200/1-55) Any party presenting valuation evidence from sales prior to January 1, 2022 or after January 1, 2025 has the burden of proof of establishing why such evidence best represents the valuation period in question and should be considered by the Board of Review.

The Board has the authority and duty to equalize assessments by township and class of property, to ensure that all townships and classes of property are at the statutory level of assessments.

The Board may, upon application of any taxpayer, or upon their own motion, determine the correct assessment of any parcel of real property that is subject of an appeal based upon facts, evidence and exhibits submitted. In all cases property owners will be notified in writing of assessment changes, and be given an opportunity to be heard.

The Board shall act in conformance with 35 ILCS 200/16-20 through 16-90.

Meetings and Hearings

Meetings of the Ogle County Board of Review will be scheduled as the workload dictates, and will be held in the “old” courthouse at 105 S. 5th Street in Oregon Illinois, during the time that the Board is in session. The Board will convene on the first Monday of June and will recess from day to day as necessary. This shall be the first meeting of the Board for that assessment year. At that meeting, a chairperson shall be elected. Meeting times may be changed by the Board. All meeting times shall be noticed in accordance with the Open Meetings Act. The Board chairman shall also serve as a member of the Ogle County Farmland Assessment Review Committee.

Two members of the three- member board shall constitute a quorum. No decision on any property appeal shall be made unless a quorum is present.

Meetings of the Board are open to the public, observers do not have a right to speak or present evidence at a hearing unless they are called to do so. If at a meeting then only during public comment.

If a member or appellant wishes to attend a meeting by other means (video or audio conference), the member must notify the clerk of the Board before the meeting unless advance notice is impractical.

A member may not attend any portion of the meeting by other means in which the Board goes into closed session, but may attend all portions of meetings by other means in open session if approved by a majority of the members of the Board.

Scheduled hearings will not be changed unless the hearing is inaccessible for weather or other emergency- related reasons.

Pursuant to 35 ILCS 200/16-35. The Board of Review shall adjourn when the work for that assessment year is completed and the assessment books are certified to the county clerk.

All communications to the Board shall be addressed in writing to the Ogle County Board of Review, PO Box 40, Oregon, Illinois 61061.

Duties of the Clerk of the Board of Review

The Chief County Assessment Officer is the Clerk of the Board, hereafter called the "Clerk". The Clerk shall file all appeals in the order of presentation, give the appeals a number and note the number and type of appeal on the records of the Board. The clerk of the Board has full authority to act on the Board's behalf to approve or deny homestead exemption applications. These rules may be amended from time to time; amendments are effective upon their being conspicuously posted and prominently displayed by the clerk of the board.

Assessment Appeals

It is recommended that the property owner discuss their property assessment with the assessor or their township assessor prior to filing an assessment appeal. An explanation or review may eliminate the need for a formal appeal. The Township Assessor, hereafter called the "Assessor", is responsible for the appraisal of every parcel of property in his or her jurisdiction. The result is the assessed valuation of your property. After talking with the Township Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the rules governing hearings before the board. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the township assessor.

Only a taxpayer or property owner dissatisfied with the property's assessment for taxation purposes or a taxing district that has a tax revenue interest in the decision of the Board on an assessment may file and appeal.

Any attorney filing a complaint on behalf of a taxpayer or property owner must have authorization by an owner of record; this authorization must accompany the original complaint form and must be a licensed attorney to practice law in Illinois.

The owner of record must sign appeals filed with the Board. If the property is in a land trust, the beneficial owner may file along with a Letter of Authorization. If the property is being purchased under contract, the contract purchaser may file but must submit a copy of the contract to purchase and a notarized statement from the property owner granting authorization to file the appeal. No photocopied signatures. If a corporation, a duly authorized employee or officer of the company or corporation, or its attorney may sign.

All appeals are to be submitted in writing on the assessment appeal form provided by the Board. Such forms are available in the Supervisor of Assessments office in the courthouse, or on the website oglecountyil.gov under department of Supervisor of Assessments. The appeal form MUST be filled out according to the instructions provided and filed with the Supervisor of Assessments office within 30 days of the publication of the assessment list in the newspaper. The assessed value **requested** by the property owner ***MUST* be on the appeal form**. Incomplete forms will be returned to the property owner. Returned complaints may be resubmitted to the Board as long as it meets the filing deadline. Faxed and/or e-mailed complaint forms will not be accepted.

All evidence pertaining to the proper assessed value must be filed within 30 days of the appeal deadline. If evidence of value (appraisals, etc.) is *not* filed with the Board within this time frame, the appeal is subject to dismissal.

Regarding appraisals used as evidence of value in assessment appeals: all appraisals must adhere to general appraisal industry guidelines, and incorporate or recognize the three approaches to value (cost, Income, and sales comparison approaches). The purpose of the appraisal should be clearly stated if it was commissioned for an assessment appeal. Appraisals of income-producing property must also include the subject property's income and expense statement, or rental information.

Appeals on rental properties may be asked to provide 3 years of income/expense statements and rental information, if no appraisal is being done.

YOU CANNOT APPEAL ON THE AMOUNT OF TAXES. YOU MAY APPEAL ONLY ON THE GROUNDS INDICATED ON THE APPEAL FORM.

The petitioner must provide any age and square footage information they may have of the buildings. A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place on or after January 1, 2022, and shall file with the Board appropriate sales documents. Submit a photograph of the property, and all information required on the form. If there has been an appraisal of the property completed within the last 3 years, a copy of that appraisal must be submitted along with the appeal form. For commercial or industrial property that is leased or rented, a copy of the lease or rental agreement, and three (3) years of income and expense statements for the subject property must be submitted.

A separate appeal form must be filed for each assessed parcel.

Copies: One original and three copies of each document must be submitted (a total of four sets of documents). If an insufficient number of copies are submitted, the Clerk will reproduce copies at a cost of $1.00 per page and charges will be invoiced to the appellant.

Appeals sent by United States mail shall be considered filed as of the postmark date (5ILCS 70/1.25) Complaints and other written correspondence sent by a delivery service other than the US Postal system shall be considered as filed as of the date sent as indicated by the shippers tracking label. This provision does not apply if mailed to any location other than the Boards office at 105 S. 5th St. Suite 215 or PO Box 40 in Oregon IL 61061.

If an assessment appeal shows a request for change (reduction) of over $100,000 assessed value, then the Board of Review shall "…serve a copy of the petition on all taxing districts shown on the last available tax bill." (35 ILCS 200/16-55).

Copies of appeals shall be forwarded, in each case, to the township assessor. The township assessor is expected to respond by providing current property record cards of the complainant's property, as well as any comparable property listed on the appeal form. The township assessor will also be notified as to the date and time of any hearings to be held on properties within his/her jurisdiction.

Appeal Hearings:

The Board will schedule hearings and property owners will be notified by US mail at least ten days prior to the date and time of the hearing. The complainant will be allotted approximately fifteen (15) minutes at the hearing to discuss the appeal and any evidence already submitted. They will answer any questions the Board may have. The township assessor may be present to answer any questions the Board may have.

A complainant may be represented at a hearing by an attorney. Accountants, real estate consultants, appraisers, tax representatives, and others not qualified to practice law may not conduct questioning, cross examination or other investigation at the hearing. However, they may testify at the hearing.

All hearings will be held at the "old" County Courthouse. If the Appellant has a scheduled hearing, but is unable to be physically present at the hearing, the Board may permit attendance via established and coordinated audio conferencing methods chosen by the Assessment Office, if approved by the majority of the Board.

The Board will notify the owner of record and any interveners of the Board's decision in writing. If the owner is represented by an attorney, then both parties will receive notification.

All decisions of the Board may be appealed to the State of Illinois Property Tax Appeal Board. Such appeals must be filed within 30 days of the Board of Review's decision. Forms and filing information can be obtained from their website: http://www.state.il.us/agency/ptab or by contacting them at: Property Tax Appeal Board, 401 S. Spring Street Room 402,Springfield, IL 62706-0002, telephone(217-782-6076).

All decisions of the Board of Review are subject to equalization by the Illinois Department of Revenue.

Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.

Exemptions:

Non-Homestead Exemptions

The Board will accept and process applications for property tax exemptions (35 ILCS 200/16-70) on the forms provided by the Illinois Department of Revenue. The Board's authority is limited to a recommendation on whether or not the property in question should be exempt from property taxes. Authority to exempt property from local property taxes rests with the State of Illinois Department of Revenue. The clerk of the Board of Review will collect the required information and forward to the Illinois Department of Revenue, with the Board's recommendation.

Homestead Exemptions:

There are several homestead exemptions available to homeowners which can result in a reduction of the equalized assessed value. Contact the Chief County Assessment office for eligibility and forms. (35 ILCS 200/15-165 through 180) The Board may also rule on homestead exemption eligibility and has the final decision with regard to exemption eligibility. (35 ILCS 200/16-70) The deadline for filing the homestead exemption application is December 31st of the assessment year. Leasehold applications for General Homestead Exemption are due by September 1st of the assessment year.

Approval of Denial. The clerk of the Board has the full authority to act on the Board's behalf to approve or deny applications for homestead exemption. The clerk may determine the eligibility of residential property to receive the homestead exemption by application, visual inspection, questionnaire or other reasonable methods.

Appeal of Denial. Applications denied by the clerk of the Board may be appealed to the Board of Review within 30 days of the date of the written notification of the denial or by January 15th following the assessment year, whichever is later. Appeals alleging that a property qualifies for the homestead exemption (35 ILCS 200/15-65 through 180), must state all reasons why the applicant believes the denial to be in error, and include all evidence that the appellant wishes the Board to consider.

Erroneous Exemptions. If the clerk of the Board discovers at any time that a property has been granted a homestead exemption to which it was not entitled, the Clerk of the Board may consider the erroneously exempt portion of the property as omitted property for that taxable year only. (35 ILCS 200/9-265)

The following homestead exemptions are available to qualified homeowners:

General Homestead (owner occupied) Exemption

Senior Citizen Homestead Exemption

Senior Citizen Assessment Freeze Exemption

Home Improvement Exemption

Disabled Person Homestead Exemption

Disabled Veteran's Homestead Exemption

Returning Veteran's Homestead Exemption

Natural Disaster Homestead Exemption

Further details about these exemptions and application forms are available at the Supervisor of assessments office in the courthouse on our website http//www.oglecountyil.gov

Any or all the foregoing rules may be amended at any time by a majority of the members of the Ogle County Board of Review, except where directed by the Illinois Compiled Statues.

A copy of these rules will be provided to anyone upon request and also are available on the county website.