

2024 Stephenson County Board of Review Rules

Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor /Chief County Assessment Officer prior to the filing of a complaint with the Board. Many times, the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint. After talking with the Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following 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 / Chief County Assessment Officer.**

The Illinois Property Tax Code requires that valuations for the 2024 assessment year shall be made as of January 1, 2024 (See [35 ILCS 200/9-155](#), *et seq.*) It also requires that the assessments reflect one-third of the fair cash value of property, as determined by sales from 2021, 2022, and 2023 (See [35 ILCS 200/1-55](#)) Any party presenting valuation evidence from sales prior to January 1, 2021 or after January 1, 2024 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.

A. Administrative Rules

1. **Convening the Board.** The Board will convene on or before the First Monday of June and will recess from day to day as may be necessary.
2. **Severability.** In the event any 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.
3. **Amendments.** 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.
4. **Retroactivity.** A Board complaint decision resulting in a change of assessed value will be effective for only the current assessment year; the Board does not have retroactive power except with regard to omitted property and the process of stipulation of assessed value on appeals which are currently before the Property Tax Appeal Board for prior tax years.
5. **Date of Filing.** Except for communications received via the United States mail, all communications (including, but not limited to, assessment complaints) shall be deemed to have been filed as of the date they are received by the Clerk of the Board.
 - 5.a. Communications transmitted through the United States mail shall be deemed filed with or received by the Board on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. Metered mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date; it is the responsibility of the taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark. This provision applies only to communications transmitted through the United States mail. (See [5 ILCS 70/1.25](#)) It does not apply to communications delivered by Federal Express, UPS, DHL, or any

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other commercial or non-commercial delivery entity. (see [Baca v. Trejo, 2nd App. Dist. \(2009\), 388 Ill.App.3d 193, 902 N.E.2d 1108, 327 Ill. Dec. 722](#)) Furthermore, this provision does not apply to communications mailed to any location other than the Board's office at 50 West Douglas Street, Suite 500 in Freeport, Illinois 61032.

- 5.b. Communications mailed but not received by the Board, or if received but without a cancellation mark or with the cancellation mark illegible or erroneous, shall be deemed filed with or received by the Board on the date it was mailed, but only if the sender establishes by competent evidence that the communication was deposited, properly addressed, in the United States mail on or before the date on which it was required or authorized to be filed or was due.
- 5.c. If a communication is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the communication was mailed. The date of registration, certification or certificate shall be deemed the postmarked date.
6. **Forms.** Forms are available from the Clerk of the Board during regular business hours; selected forms are also available from the County's web site. The Board will not send forms out by overnight express, fax machine, or any method other than first class mail.
7. **Ex Parte Communications.** Ex parte communications are those that are from one side in a matter to be considered by the Board, with the other side absent or unrepresented. Communications regarding matters of practice and procedure, such as the status of complaints, filing requirements, form letters, scheduling of hearings, administrative review, and the like, are not considered *ex parte* communications under this Section.
8. **Failure to Follow Board Rules.** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
9. **Conflicts of Interest.** No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest.
- 9.a. No member may participate in any hearing where the complainant is a family member, personal friend, employee, or business client of the member.
- 9.b. No member may participate in any hearing where the complainant offers an appraisal or document prepared by the member as evidence in the complaint.
- 9.c. No member shall testify before the Stephenson County Board of Review in any capacity regarding any Stephenson County property.
- 9.d. No member shall testify before the Illinois Property Tax Appeal Board on behalf of a taxpayer in any capacity regarding any Stephenson County property.

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- 9.e. Nothing in this section shall be construed to prevent a member from testifying in a complaint where the member is the owner or taxpayer of the property.
- 9.f. This section shall apply to both full and additional members of the Board of Review.

B. Meetings

1. **Location.** Regular meetings of the Board will be held at the Stewart Centre Building, 50 West Douglas Street, Suite 500, Freeport, Illinois 61032. Meetings may be held at other locations in the County at the discretion of the Board.
2. **Open Meetings.** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (See [5 ILCS 120](#)).
 - 2.a. Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify their selves to facilitate such recordings.
 - 2.b. 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 within fifteen (15) business days. The cost of the transcript will be borne by the complainant.
 - 2.c. The Board's hearing rooms have a limited capacity. If the complainant anticipates the attendance of more than five witnesses or other persons, the complainant must immediately contact the Clerk of the Board, who will 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 the 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.
 - 2.d. 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 (see Rule C.3 for information regarding standing before the Board).
3. **Rescheduling.** Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed unless Stephenson County Government is closed for weather or other emergency-related reasons.
4. **Improper Conduct or Language.** When a party, the party's agent, or the party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct, gestures or language (including use of racial epithets) which delays or protracts a proceeding, the Board, by any Member, or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.

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5. **Conduct of Meetings and Hearings.** In connection with any proceeding before the Board, the Board shall have full authority to:
 - 5.a. Conduct and control the procedure of the hearing.
 - 5.b. Admit or exclude testimony or other evidence into the record pursuant to these rules.
 - 5.c. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
 - 5.d. Require the production of any book, record, paper, photograph, map or document at any state of the complaint or of the hearing which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, photograph, map or document may result in the dismissal of the complaint.
6. **Teleconference Hearings.** The Board does not allow the use of teleconference hearings for assessment appeals.
7. **Non-Appearance at Hearings.** In the event of a non-appearance by a complainant who has requested a hearing, or a hearing scheduled with at least ten (10) business days advanced notice to the taxpayer, the Board reserves the right to dismiss the complaint if it finds the evidence to be insufficient to establish grounds for the complaint to be filed.

C. Assessment Complaints – General Procedures

1. **Consultation with Township Assessor / Chief County Assessment Officer.** Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor / Chief County Assessment Officer prior to the filing of a complaint with the Board. Many times, the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint.
 - 1.a. After talking with the Township Assessor / Chief County Assessment Officer, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules outlined in this document governing appeals and hearings before the Board.
 - 1.b. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor / Chief County Assessment Officer.
2. **Basis for the Assessment Complaint.** There are generally five legitimate bases for assessment complaints:
 - 2.a. Recent Sale (see Section C11) for further information).

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- 2.b. Overvaluation based on recent similar nearby comparable sales (see section D of these rules for further information). This includes appeals based on an appraisal (see Section D7).
- 2.c. Equity of assessment (see section E for further information).
- 2.d. Discrepancy in Physical Data (see section F for further information)
- 2.e. Contention of Law OR Property qualifies for Preferential Assessment (see sections G & H of these rules for further information)

Neither the amount of taxes paid nor the change in the individual or aggregate property tax rates are appropriate bases for contesting the assessment of a property. The Board of Review has no authority over any valuation prior to the 2024 year; therefore, percentage of assessment change is not a valid basis for an assessment complaint

The burden of proof is on the appellant. Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, or together with a statement of the contentions of law the contesting party desires to raise. The board requires any and all evidence to be clear and concise and any photos provided should be clear and in color. The Board requires that the complainant's evidence be submitted along with the original complaint form, except for a documented appraisal report, which must be received in the Board office no more than 15 calendar days after the filing deadline. Copies of all complaints and evidence are forwarded to the Township Assessor / Chief County Assessment Officer.

- 3. ***Standing to File a Complaint.*** Only an owner of property dissatisfied with the property's assessment for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer, may file a complaint with the Board.
 - 3.a. 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 or the form will be returned to the property owner. Authorizations signed by management agents, association presidents (unless accompanied by a resolution of authorization by the association's board pursuant to [765 ILCS 605/10](#)), or any party other than the property owner will also be returned to the property owner.
 - 3.b. Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See *In Re: Yamaguchi*, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill. Dec. 928); therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner.
 - 3.c. If ownership is in a land trust, please submit two (2) photocopies of the deed in trust and the trust agreement, affidavit of trust, or assignment showing the trustee(s) and

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holders of the beneficial interest in the trust and the power of direction. Only trustee(s) or beneficiary of a land trust may file a complaint and have standing.

- 3.d.If complainant does not own property by deed, then supply two (2) photocopies of the instrument which claimant is basing ownership of exempt purposes., i.e. articles of agreement for deed; current lease or rental agreement; installment contract; or contract for deed.
 - 3.e.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\(c\)](#))
 - 3.f.Any taxpayer or property owner who timely files an assessment complaint for a condominium unit shall be deemed to have opted out of any filing made by a Condominium Association
4. ***Reductions in Excess of \$100,000.*** Pursuant to [35 ILCS 200/16-55](#), if a complainant is requesting a reduction in assessed valuation of \$100,000 or more, or if a Township Assessor / Chief County Assessment Officer is proposing a settlement that would result in a reduction in assessed valuation of \$100,000 or more, the taxpayer/property owner must supply the Board with one additional copy of the complaint form with evidence for each taxing district listed on the last available tax bill.
 - 4.a. Complainants must supply their requested assessment total in the appropriate space on the complaint form, or must check the appropriate box if it is anticipated that an appraisal report will be submitted that would result in a reduction of \$100,000 or more in assessed value. If this information is not provided the Board will not make a reduction of \$100,000 or more.
 - 4.b.If a Township Assessor is submitting a proposed stipulation that would result in a reduction of more than \$100,000 in assessed value, the Clerk of the Board must be notified by the Township Assessor.
 5. ***Incomplete Complaint Forms.*** Incomplete complaint forms will be returned to the property owner, regardless of who submitted the complaint form. Complaints that have been returned may be resubmitted to the Board, but will not be accepted unless the resubmittal meets the filing deadline established in Rule C.10. The Clerk of the Board is authorized to enforce these provisions on the Board’s behalf. For purposes of this section, an *Incomplete Complaint Form* is defined as:
 - 5.a. A complaint form that lacks sufficient information to identify the property in question;

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- 5.b. A complaint form that is not signed by the property owner or taxpayer; or
- 5.c. A complaint form that is signed by an agent, but is not accompanied by a letter of authorization signed by the property owner.
- 5.d. A complaint based on an appraisal, but no appraisal provided within 15 days of the filing deadline. (see C10).

Notwithstanding the above, taxpayers are advised that filing a complaint form that is blank or otherwise lacks evidence may result in a dismissal of the complaint for lack of evidence.

- 6. **Facsimiles.** Faxed and / or e-mailed complaint forms will not be accepted.
- 7. **Contiguous Parcels.** When filing a complaint, all contiguous parcels included in that property must be filed on, even if a reduction is sought on only one parcel. For purposes of this rule, contiguous parcels include all parcels that are physically contiguous, have a unity of use, and are owned by the same owner(s) of record, including beneficial ownership.
- 8. **Excess Land.** An argument that a portion of a property should be treated as excess land shall be supported by a plat of survey detailing the dimensions and locations of all buildings, parking areas, or other improvements; any unimproved areas or storage used, and the product or person flow across the property. The actual use of the property shall be specified. A recent original and clear photograph of the land claimed to be excess shall be filed with the Board.
- 9. **Complaints for Properties with Multiple Parcel Numbers.** If a single property has multiple property index numbers, the complaint may be filed on one form; however, the complaint must be accompanied by an addendum clearly stating all property index numbers within the complaint. For purposes of this section, the term *single property* is defined as a property that is physically contiguous, has a uniform ownership, and a uniform highest and best use.
- 10. **Filing Deadline.** Fully completed complaints must be filed with the Clerk of the Board on or before the 10th day of September, or on or before 30 calendar days after date of publication of the current year assessment list ([35 ILCS 200/16-55](#)).
- 11. **Submission of Evidence.** The Board will consider all evidence submitted. All evidence to support complainant's opinion of market value must be submitted to the Clerk of the Board at the time of filing the Real Estate Complaint except for appraisals, which must be received (irrespective of postmark) no more than fifteen (15) calendar days after the filing deadline.
 - 11.a. For each document other than the complaint form, two (2) copies of each page must be submitted.

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11.b. In the event that an insufficient number of copies are submitted, the Clerk of the Board will reproduce the copies at a cost of \$0.25 per page.

11.c. Copying charges will be invoiced to the complainant.

11.d. If copying charges are not paid by the time of the hearing, the Board will not consider any evidence that required copying.

12. *Disclosure of Recent Sale Required.* Regardless of the basis of the appeal, any recent sales of the subject must be fully reported and disclosed, including terms of sale, etc. If complainant is appealing based on a recent sale, the subject's sale must have occurred between January 1, 2021 and January 1, 2024, and be an "arm's Length" sale. See Section D4b. A complainant shall disclose the purchase price of the property and the date of purchase if it took place on or after January 1, 2021, and shall file with the Board appropriate relevant sales documents.

12.a. Both the seller's and the buyer's identity must be revealed, as well as any other relationship between 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 the transaction was arm's length.

12.b. When sales documents reflect a market value substantially above or below the Assessor's market value, taxpayers shall provide the Board with an affidavit from a party, having knowledge of the facts, stating a description of the events leading up to the sale, including prior purchase proposals, cash amounts offered, length of time on the market, and the reasons for the sale.

12.c. Any personal property included in the sale must be fully documented, including its fair cash value.

13. *Evidence Submission by Township Assessors.* All evidence to support the Township Assessor / County Assessment Office's opinion of market value (including complete Property Record Cards) must be submitted to this office no less than ten (10) business day prior to the hearing.

13.a. For each document, four (4) copies of each page must be submitted. (3 for Board Members and 1 for Taxpayer)

13.b. The complainant may receive a copy of the Township Assessor's evidence at the office of the Board during normal business hours prior to the hearing or may a request a copy by email.

13.c. Evidence is not available by mail, fax or other means besides a personal appearance at the office of the Board.

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13.d. Township Assessors are encouraged to have a copy of their evidence available at their offices for complainants, but are not required to do so.

13.e. If insufficient evidence relative to the complaint is submitted by the Township Assessor, the Board may, at its sole discretion, conduct an independent investigation regarding the taxpayer's claim.

14. Hearing Officers. Any single member of the Board may act as a hearing officer. No decision shall be finalized without the concurrence of at least two members of the Board.

15. Hearing Notification. Complainants who request a hearing will be notified by U.S. Mail of the hearing date, time and place of said hearing. If a complainant fails to appear for the hearing, the Board will take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just.

15.a. For all townships where the assessment roll was certified by the Township Assessor to the Chief County Assessment Officer on or before August 15, 2024, complainants shall be given at least 30 calendar days' notice of the hearing.

15.b. For all townships where the assessment roll was certified by the Township Assessor to the Chief County Assessment Officer after August 15, 2024, complainants shall be given at least ten (10) business days' notice of the hearing.

15.c. In some cases, the Board may make a preliminary decision based on the written appeal evidence submitted and issue a **Tentative Notice**. If the assessed value proposed in the Tentative Notice is acceptable to the appellant, no further hearing date is required. If the appellant disagrees with the value proposed in the Tentative Notice, a hearing appointment will need to be scheduled before the deadline noted in the notice letter.

16. Hearing Format. Hearings on complaints will be conducted in the following format:

16.a. The complainant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board.

16.a.i. Although accountants, tax consultants, appraisers, Realtors, real estate experts, 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.

16.a. ii. 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.

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- 16.a.iii. Nothing in this section shall be deemed to prevent corporate officers or employees for acting on behalf of their corporate employers.
- 16.b. The Township Assessor or a representative from his/her office may present testimony regarding the assessment and shall be required to answer any questions of the Board.
- 16.c. Each party may then present closing or rebuttal remarks and then the hearing will close.
- 16.d. The Board will consider the evidence and testimony 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](#)).
- 16.e. If the complainant indicates on the complaint form that an oral hearing is not required for the complaint, then the Board will not schedule the complaint for an oral hearing. Written Assessor evidence will still be received. The Board will then consider the evidence presented as well as any information that the Board discovers regarding the property and correct the assessment “as appears to be just” (See [35 ILCS 200/16-55](#)).
- 16.f. A preliminary decision will sometimes be announced at the end of the hearing, depending on the complexity of the case. A final decision will not be issued until the end of the Board’s yearly session.
- 17. *Hearing Length.*** Because of the volume of complaints before the Board, most hearings are scheduled at fifteen-minute intervals. All testimony and presentations by the complainant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame. All evidence to support the complainant’s case must be submitted to the Clerk of the Board at the time of filing the real estate assessment appeal, with the intention being to give the appellant the opportunity for a hearing to testify to the evidence already submitted. The burden of proof is on the appellant.
- 18. *Final Notification.*** In some instances, the complainant may be notified at the end of the hearing of the Board’s decision and the reason for that decision.
- 18.a. There will be some instances where the Board will need to deliberate further on a case, causing a decision to be rendered at a later date. The Board reserves the right to further alter a decision after a hearing for the purpose of uniformity.
- 18.b. Final Notice- After all hearings are completed, official findings (Final Notification) for each case will be mailed to all complainants. No written decisions will be released prior to this time. Final Notices will be mailed after the Board has adjourned for the season, or no later than March 15.

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19. Complaints by Condominium Associations. Filings made by the Board of Managers of a Condominium Association under [765 ILCS 605/10\(c\)](#) shall include a copy of the resolution authorizing the filing.

19.a. Such filings shall be made on one Residential/Farm Assessment Complaint form and attach a list that shows, in parallel columns, each property's Parcel Index Number, property address/unit number, and the name of the property owner.

19.b. Evidence may include comparable sales or sales-ratio studies; however, appraisals and value opinions (including those developed and offered by internet firms) will not be accepted as evidence by the Board of Review unless they are certified in writing by the person developing the opinion of value.

Any unit owners filing complaints outside of the filing made by the Condominium Association shall be deemed to have opted out of the Association's filing and those properties will not be considered to have a part of the complaint filed by the Association.

D. Assessment Complaints Based upon Overvaluation

1. Definition. Overvaluation is when the value indicated by the equalized assessed value of the property exceeds the property's Fair Cash Value, as evidenced by sale data from 2021, 2022, and 2023 (See [35 ILCS 200/1-55](#)). 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" (See [35 ILCS 200/1-50](#)). Fair Cash Value is often used interchangeably with "Market Value." *The Illinois Supreme Court has held that "It is clearly the value of the 'tract or lot of real property' which is assessed, rather than the value of the interest presently held by the owner." (Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 N.E.2d 334., 1970) Thus, complaints based on overvaluation shall provide evidence of the value of the fee simple estate of the property, which includes all rights except the power of taxation, eminent domain, police power, and escheat, which have been reserved for the government.*

2. Burden of Proof. When overvaluation is the basis of the complaint, the value of the subject property must be proved by a preponderance of the evidence.

3. Evidence Considered. If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.

4. Comparable Properties. Comparable properties should be located near the subject property and/or in the same subdivision.

4.a. Comparable properties should be similar in size, construction, quality, age, style and condition to the subject property.

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4.b. Comparable properties shall be market, or “arm’s length” transactions, based on the definition of Fair Cash Value noted above. Based on the practice of the Illinois Department of Revenue, the following transactions are generally not market or “arm’s length” transactions:

- 4.b.i. Fulfillment of installment contracts for a non-current year
- 4.b.ii. Sales between related individuals or corporate affiliates
- 4.b.iii. Transfers of less than 100% interest
- 4.b.iv. Court-ordered sales
- 4.b.v. Sales in lieu of foreclosure
- 4.b.vi. Condemnation sales
- 4.b.vii. Auction sales
- 4.b.viii. Sales where the seller/buyer is a financial institution or government agency (but not including the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete; See [35 ILCS 200/1-23](#))
- 4.b.ix. Sales where buyer is a real estate investment trust
- 4.b.x. Sales where buyer is a pension fund
- 4.b.xi. Sales where buyer is an adjacent property owner
- 4.b.xii. Sales where buyer is exercising an option to purchase
- 4.b.xiii. Trades of property (simultaneous)
- 4.b.xiv. Sale-leasebacks
- 4.b.xv. Sales with Special/Limited Warranty Deed
- 4.b.xvi. Sales where the buyer or seller is a charitable/religious/educational organization

4.c Any party seeking to include or exclude a sale on the basis of the list in this section shall submit written evidence as to why such sale should be included or excluded.

4.d Comparable properties offered in testimony that were not submitted with the original complaint may be considered by the Board.

5. Use of Short Sales as Evidence. A “short sale” is a sale where the seller has agreed to accept a sale price that is less than the balance on the existing mortgage(s). Short sales are generally considered market transactions by the Illinois Department of Revenue unless they also meet one of the excluding conditions above. Any party seeking to discredit the use of a short sale as evidence in a complaint should submit written evidence as to why such a sale does not meet the definition of Fair Cash Value (See [35 ILCS 200/123](#)).

6. Use of Relocation Sales as Evidence. A “relocation sale” is a sale where either the buyer or seller is a relocation company or similar entity. As relocation companies are typically compensated in ways that are not reported in real estate transactions, they generally do not meet the statutory definition of Fair Cash Value. Any party seeking to use a relocation sale

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as evidence in a complaint should submit written evidence as to why such a sale does meet the statutory definition of Fair Cash Value.

7. Appraisal Evidence. In the event that supplemental documentation such as a professional appraisal report to establish market value is to be presented, three (3) copies of the appraisal report must be received by the Board no more than fifteen (15) calendar days after the filing deadline. Appraisal report(s) which are not filed in a timely manner will not be considered by the Board.

7.a. Appraisals and value opinions (including those developed and offered by internet firms) will not be accepted as evidence by the Board of Review unless they are certified in writing by the person developing the opinion of value. To be considered, an appraisal must be:

7.a.i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.

7.a.ii. Signed by the appraiser(s).

7.a.iii. Presented in its entirety, including all exhibits, with no missing pages.

7.a.iv. Prepared noting the Board of Review or Property Tax Appeal Board as the “Intended User”.

7.b. An appraisal report developed specifically for use at a Board of Review hearing shall have a valuation date of January 1, 2024.

7.c. An appraisal report developed for another purpose may not be submitted as evidence; however, the comparable properties within the appraisal may be submitted for the Board to consider as evidence. The value conclusion of the appraiser shall not be considered if the appraisal was developed for another purpose or client.

7.d. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal report has been timely submitted.

7.e. Except for homestead property, appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the documented appraisal report whose signature appears thereon.

7.f. If appellant has requested an in-person hearing based upon an appraisal as evidence, the appraiser must also be present to testify.

7.g. Valuations prepared by attorneys or others who have the fiduciary responsibility to advocate on behalf of their clients will be given diminished emphasis in deliberations by the Board of Review.

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

8.a. Listing contract of the subject property.

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- 8.b. Sales contract and closing statement and a Real Estate Settlement Procedures Act (RESPA) statement showing the purchase price and closing date of the property in question.
- 8.c. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
- 8.d. Multiple Listing Service listings showing sales price, sales date, descriptive data, and a photograph of a comparable house. Comparable properties are those located close to the property in question, with the same style, similar size and age as the property in question. Usually, three or more such comparable properties with current sales to January 1 of the year in question can provide strong indications of the fair cash value of the property in question.
- 8.e. An income approach to value may be submitted as evidence. Any party submitting an income approach should note:

The Illinois Supreme Court has ruled that "it is the capacity for earning income, rather than the income actually derived, which reflects 'fair cash value' for taxation purposes." (*Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970) Thus, any income approach should provide evidence of market-derived income, vacancy, expenses and rate of return.

All parties are advised that "Where the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer's submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law." (*The Cook County Board of Review v. Illinois Property Tax Appeal Board and Omni Chicago*, 1st App. Dist., 2008) Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is not a market for the property in question.

- 9. ***Disclosure of Rental Data Required.*** When an assessment complaint for an income producing or commercial property is based on overvaluation, an income approach shall be submitted, the submission shall include the actual income and expense data of the property for 2021, 2022 and 2023.

- 9.a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
- 9.b. Where multiple leases are in place, a full copy of at least one typical lease must be submitted; the Board will consider lease summaries, audited financial statements, rent rolls with totals for the remaining leases.

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- 9.c. If the property is residential or commercial with multi units, the complainant shall provide to the Board at the time of filing, the operating statements, actual income and expense statements for 2021, 2022, and 2023, and all other pertinent information.
10. **Occupancy.** Complaints based on occupancy should address market occupancy, not the property's occupancy alone. (*Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970) Therefore, if a complaint for reduced assessment is made based upon decreased occupancy, the complainant is required to provide an affidavit of occupancy for 2021, 2022, and 2023, as well as evidence of market rates of occupancy for the same years.

E. Assessment Complaints Based upon Equity

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly shall provide 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 the assessment of similar properties.
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of the complaint, the inequity of the assessments must be proved by clear and convincing evidence.
3. **Evidence Considered.** If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.
4. **Comparable Properties.** Comparable properties should be located near the subject property and/or in the same subdivision. They should be similar in size, construction, quality, age, style and condition to the subject property. Comparable properties offered in testimony that were not submitted with the original complaint may be considered by the Board.
5. **Disclosure of Rental Data Required.** When an assessment complaint for an income producing property is based on equity, the income and expense data of the property shall be submitted as evidence.
 - 5.a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
 - 5.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 may be submitted by the taxpayer.

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F. Assessment Complaints Based upon Discrepancy in Physical Data

1. **Definition.** Discrepancy in physical data of the property includes, but is not limited to a substantial difference in the size of the site, size of the improvements, physical features, and locational attributes; the incorrect physical description must have been relied upon by the assessor in the valuation of the property and are shown on the assessor's property record card.
2. **Evidence.** Complaints based on the application of an incorrect physical description of a property shall include a copy of the property record card for the subject, a statement highlighting the incorrect data, and competent evidence (such as a plat of survey, photograph, or construction documents) of the correct data.
3. **Assessor Access to Property.** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the Township Assessor, Chief County Assessment Officer or intervening taxing body, prior to or during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. *Any motion made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.*

G. Contention of Law

1. Any appeal based on "Contention of Law" must cite a statute, law, ordinance, court case, or legal brief as to why the assessment is in conflict with the law.

H. Assessment Complaints Based upon Preferential Assessment

1. **Definition.** Preferential assessments are assessment procedures established by the Illinois Property Tax Code.
2. **Evidence.** Complaints alleging that a property qualifies for a preferential assessment under Article 10 shall 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, together with an explanation of why the property in question qualifies for such preferential assessment and the valuation sought by the complainant.

I. Corrections

1. **Deadline.** The final filing date for Assessors' corrections and/or instant assessments shall be December 31, 2024 or the final filing deadline for taxpayer complaints for the township, whichever is later.

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2. **Notice.** A notice thereof shall be sent to the taxpayer and assessor. A request for a hearing must be made within ten (10) business days of the date posted on the notice by contacting the Board office at the address and phone listed on the first page.
3. **Evidence.** For hearings regarding corrections, the Rules in sections C, D, E, F, and G apply; however, both the taxpayer/property owner and the Township Assessor may present evidence at the hearing without prior submission. Please note that Rule C.12.a is applicable to this process.

J. Certificates of Error

1. **Error in Fact.** A request for a certificate of error, when presented to the Board, must be accompanied by evidence of proof of “error in fact”. Failure to present proper evidence will cause non-concurrence by the Board.
2. **Deadline.** Requests for Certificates of Error for the 2024 tax year must be filed with the Clerk of the Board between April 1, 2024 and November 15, 2024. Requests for Certificates of Error for the 2023 tax year cannot be considered by this Board of Review, and should not be submitted until the 2024 Board of Review convenes.

II. Omitted Property

1. **Authority.** The Board has the authority to place an assessment on omitted property. (See [35 ILCS 200/9-160](#), *et seq.*)
2. **Notice.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least ten (10) business days written notice to the parties concerned advising them of the Board’s proposed action.

III. Equalization

1. **Authority.** Subject to the restrictions of the property tax code, increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any township, or part thereof, or any portion of the county. (See [35 ILCS 200/16-60](#), *et seq.*)
2. **Procedure.** Petitions addressed to the Board regarding matters of equalization must show the class or classes of property, or the taxing jurisdictions that appear to be out of line with the general assessment level prevailing in the County. If such petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

IV. Non-Homestead Exemptions

1. **Applications.** Applications for Non-Homestead exemption must be filed on forms furnished by the Board. Parcel number must be on the application and all questions must be answered, failure to comply will result in your Petition being returned. A separate fully

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completed application must be submitted for each parcel number; unless one legal description covers more than one parcel within the same township. Supporting documentation must be submitted in duplicate for each application (see instruction sheet). Pursuant to Illinois Department of Revenue, failure to complete and provide all evidence will delay final decision.

2. The application must be submitted in duplicate. In the event that an insufficient number of copies are submitted, the Clerk of the Board will reproduce the copies at a cost of \$.25 per page. The applicant will be invoiced for all copies, and the Board of Review will not act upon the application until the invoice is paid.
3. ***Affidavit of Use.*** An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property for State of Illinois or U.S. Government.
4. ***Photographs.*** Color Photographs (actual, not copies) must be submitted for all Applications for Property Tax Exemption.
5. ***Notarization.*** Where applicable, applications should be notarized.
6. ***Notification of Units of Government.*** If the request for an exemption would reduce the assessment by \$100,000 or more, the applicant, or agent for the applicant, must notify the Units of Government in their jurisdiction. A copy of the letters showing the notification of each Unit of Government must be submitted with the application at time of filing.
7. ***Deadline.*** Final filing date for Non-Homestead Exemptions shall be on or before December 31, 2024.

K. Obsolete Farm Buildings

1. If a taxpayer requests an assessment reduction to farm buildings no longer in use due to obsolescence, the BOR will require a form completed and signed by taxpayer, allowing assessor staff access to (annually) verify structure(s) current use. Where farm structure(s) no longer contribute to the productivity of the farm, and/or may have significant depreciation and/or deferred maintenance, a salvage value may be assigned until structure(s) are demolished; or reclassified as a non-farm building.

Brad Hartog, SRA, AI-RRS, CIAO, Member
John Trimble, CIAO, Member
Marg Christensen, Member

Angela Dieterman, CIAO Clerk