

2009 Rules of the Rock Island County Board of Review

SUGGESTION - 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. If, after talking with the township assessor, the taxpayer still wishes to pursue a formal complaint, the township assessor can supply property record cards for the subject property as well as any comparable properties. However, the 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

BASIS OF COMPLAINT - The State of Illinois property tax law requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that like property be assessed in a like manner (equity). All farm land assessments are based on total agriculture use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The Rock Island County Board of Review will review complaints of assessed values on farm residences, farm homesite and farm buildings. The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue.

A formal complaint may be filed when it appears that:

- The assessor's market value is higher than actual market value.
- The assessment is higher than those of similar neighboring properties.
- The assessment is based on inaccurate information.

TIME FOR FILING COMPLAINT - All complaints must be filed with the Board of Review within 30 days after publication of said township assessment roll in the local newspaper.

- **It is the responsibility of the taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postmark.**
- Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
- Metered mail must also bear the official US Postal Service date stamp.
- Hand deliveries are considered filed on the date received in the Rock Island County Board of Review office.
- Faxed complaints will not be accepted.
- Board of Review office hours are: Monday through Friday-9:00 a.m. until 4:00 p.m. We are closed on Saturday, Sunday, and County holidays.

PROCEDURES FOR FILING A COMPLAINT

- Complaints can only be filed by the owner of the property or the taxpayer of record. Owners may designate an attorney to represent them by submitting written authorization with their complaint.
- All complaints relating to real estate assessments must be filed on the current forms provided by the Board of Review; the Board of Review will not accept outdated forms. This form is available at the Board of Review office or on-line at

<http://www.rockislandcounty.org>. On line forms require the taxpayer to create two copies for submission to the Board of Review. It is suggested you keep one copy for your records. (Forms from the office are NCR) A separate complaint form must be filed for each parcel number. All evidence or additional information to be considered must be submitted in duplicate with the complaint form.

- If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if a taxpayer states that his/her complaint is only on either the land or the building(s), the Board of Review will review the entire assessment, not just the objected part.
- **If the property is income producing, the taxpayer shall furnish certified income and expense statements of the prior three years as evidence of value to the Board of Review with the complaint form.**

If a taxpayer requests a reduction in assessed valuation of \$100,000 or more, it is required that the Board of Review office notify each taxing district affected by the complaint. It is, therefore, **REQUIRED THAT TAXPAYERS SUPPLY THEIR ESTIMATE OF CORRECT VALUE ON THE COMPLAINT FORM.**

SUPPORTING EVIDENCE - ALL SUPPORTING EVIDENCE OR ADDITIONAL INFORMATION TO BE CONSIDERED BY THE BOARD OF REVIEW MUST BE SUBMITTED IN DUPLICATE AT THE TIME THE COMPLAINT IS FILED UNLESS WRITTEN REQUEST FOR EXTENSION OF TIME AS DESCRIBED BELOW IS SUBMITTED WITH COMPLAINT FORM.

Any complaint received without the requisite supporting evidence may be returned, and the complaint may not be processed by the Board of Review. In the event the contesting party is unable to submit written or documentary evidence with the complaint form, he or she must submit a letter requesting an extension of time with the complaint form. Without the written request for an extension, no evidence will be accepted after the complaint form is filed. At the time the request is received, the Board of Review may grant up to a 15-day extension for good cause. Good cause may include, but is not limited to, the inability to submit evidence for a cause beyond the control of the contesting party (such as completion of a contracted appraisal, or the death or illness of the taxpayer).

Examples of evidence include but are not limited to:

Settlement Statements, Sales Contract and/or Illinois Real Estate Transfer Declaration. These documents are most helpful on a recently purchased property. They must be signed by both buyer and seller, and the total sales price must be stated. All transactions must be an arms-length sale.

Using the Grid: (Information to complete the grid can be obtained from the property record cards).

- **Comparable Sales.** If there are sales of similar properties in the same neighborhood, evidence of these sale prices should be submitted. "Similar" means, for example, square footage is approximately the same; a ranch is compared to a ranch, a two-story to a two-story, a bi-level to a bi-level, etc. All square footage is determined by outside measurement.
- **Comparable Assessment.** If there are similar properties in the same neighborhood that have been assessed lower, obtain the property record cards for those properties. They should be similar in style, use, size, quality, age, construction,

location, and market value as of January 1 of the assessment year. To determine assessment per square foot, divide the assessment of the building by the square footage on the property record card.

- **Photographs.** These can be helpful in showing the style, condition, and any special factors of your property that should be brought to the Board's attention. Photographs of other similar properties may also be helpful for purposes of comparison.
- **Appraisal.** A current (less than one year old) appraisal by a qualified, licensed appraiser can be substituted for the grid. It must conform to the Uniform Standards of Professional Appraisal Practice (USPAP) to be considered.

PROCEDURE OF THE BOARD OF REVIEW

- The Board will assign a docket number upon receipt of a properly completed complaint form.
- The Board of Review will review all complaints and may elect to render a proposed decision. Such decision will be mailed to the taxpayer. If the taxpayer agrees with the proposed decision, he must notify the Board in writing and his hearing will be cancelled. If the proposed decision is not satisfactory, the taxpayer must attend the hearing.
- The taxpayer will be notified by mail of the date and time of their scheduled hearing.
- If the taxpayer or their attorney cannot appear at the scheduled hearing, the Board of Review must be notified **at least 24 hours before the scheduled hearing.** Hearings will be rescheduled according to the operating needs of the Board of Review.
- Failure to submit evidence or attend the scheduled hearing may result in dismissal of the appeal.
- **The Board of Review requires all taxpayers or their attorney to be present in person at the hearing.**
- All Board hearings are open to the public.

HEARINGS BY THE BOARD OF REVIEW

- The Board of Review takes its responsibilities very seriously and takes great care in trying to resolve taxpayers' complaints.
- Hearings are held in the Board of Review office in the Rock Island County building, 1504 3rd Avenue, Rock Island, IL.
- **Residential hearings are limited to 15 minutes and Commercial hearings are limited to 30 minutes. The taxpayer is encouraged to be prompt for the scheduled hearing.** Taxpayers may represent themselves, or be represented by a properly authorized attorney.
- The Township Assessor or a representative from that office will present evidence concerning the property and its assessment and copies of that evidence will be forwarded to the taxpayer. (If the assessor agrees to reduce the assessment, a proposed decision may be sent to the taxpayer.)
- Whenever the taxpayer is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request will be notified and may appear at the hearing with questions.

FINDINGS OF THE BOARD OF REVIEW

- When a complaint is filed, the Board of Review may adjust any part of the assessment on the property or make no adjustment in the assessment.

- The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been presented at the hearing.
- The decision will be mailed to the taxpayer, or attorney in a "Final Notice of Decision."
- All final decisions are mailed on the same date. The final decision date is determined after all complaints have been reviewed and heard.

APPEAL OF THE FINDINGS OF THE BOARD OF REVIEW

- The taxpayer may appeal the decision of the Board of Review by filing a written petition for review with the State Property Tax Appeal Board.
- This petition must be filed within 30 days after the "Final Notice of Decision" is mailed to the taxpayer, or attorney.
- Forms for appeal are available from the office of the Rock Island County Board of Review or the Supervisor of Assessments if Members are not present or directly from the State of Illinois Property Tax Appeal Board.
- Property Tax Appeal Board hearings are normally held in Rock Island County office building and are presided over by a hearing officer representing the State Property Tax Appeal Board.

ISSUANCE OF ASSESSMENT CHANGES BY THE BOARD OF REVIEW

Any member of the Board may institute the proceedings designed to correct an omission of assessment or cases of error in assessment. The taxpayer **must** file a written complaint within a maximum of 15 days and show causes, if any, why the assessment should not be adjusted. Upon receipt of the written complaint by the Board of Review, a notice shall be sent to the person or corporation concerned directing them to appear for a hearing. If the owner, or attorney, has no objection to the tentative Board of Review value, no hearings shall be held.

NON-HOMESTEAD EXEMPTIONS

Those wishing to exempt property from taxation for religious, charitable, governmental, or educational purposes must file their applications for exemption with the Board of Review. Application forms are online or at the Board of Review office. Please follow the instructions. Applications that are not complete or not submitted in duplicate will not be processed. The Board of Review can only process applications for exemptions for the tax year that they are in session. Therefore, the deadline for filing for an exemption in any tax year is **December 1** of that year.

THESE RULES AS SET FORTH MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW.

Amended 09/14/2009