



PEORIA COUNTY BOARD OF REVIEW OF ASSESSMENTS RULES GOVERNING THE APPEAL PROCESS FOR THE ASSESSMENT YEAR 2018

SUGGESTION: *Taxpayers are strongly encouraged to discuss their real estate assessments with their Township Assessor 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 Township Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules governing hearings before the Board. **A listing of all Peoria County Township Assessors is attached. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor.**

The Peoria County Board of Review of Assessments consists of three members, together with additional members, appointed by the Chairman of the Peoria County Board (35 ILCS 200/6-25). 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 uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties. 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 are the rules for the 2018 session which cover the 2018 assessment year:

I. ADMINISTRATIVE RULES

- A. Convening the Board.** The Board convenes on or before the First Monday of June and recesses on December 31st or when all current year assessment complaints have been scheduled and heard.
- B. Failure to follow Board Rules.** Failure to follow any rules may, in and of itself, be grounds for the denial of any change in assessment.
- C. 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 the 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. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in an assessment as equalized being confirmed.
 - 5) **Improper Conduct or Language.** When an appellant or appellant's agent, attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room, the Board, by any Member or Hearing Officer, may request that the offending individual leave the proceeding.
- D. Freedom of Information Act.** The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (35 ILCS 140). The following information is provided in accordance with the Act.
 - 1) The Board is responsible for hearing appeals, corrections, and requests for certificates of error on property assessments from the County's twenty townships, acting on these applications, reviewing and making recommendations on exempt-property applications and representing the interest of Peoria County before the Illinois Property Tax Appeal Board.
 - 2) The Board's office is located in the Peoria County Courthouse at 324 Main Street, Room 301 Peoria, Illinois 61602. The office phone number is (309) 672-6022.
- E. Open Meetings Act.** Hearings held by the Board are open to the public and are subject to the exceptions cited by the Open Meetings Act (35 ILCS 120).
 - 1) Audio or video recording is permitted by any person. However, recording cannot disrupt a hearing nor are participants required to identify themselves to facilitate a recording. The Clerk of the Board must be informed in advance that an audio or video recording of a hearing will be made. The audio or video recorder **must** provide a copy of the video or audiotape to the Board within fifteen (15) days after the hearing and bear the cost of that copy.
 - 2) All hearings are, by law, open to the public and are recorded by the Board of Review; however, the tapes are for deliberation purposes only. If any party desires a transcript of a hearing, a court

reporter must be retained at the expense of that party. That party **must** provide a certified copy of the transcript to the Board within fifteen (15) days of the hearing and bear the cost of that transcript.

3) Public comment may be accepted at the Board's discretion.

F. Hearing Officers. Any single member of the Board, including alternate members, may conduct a hearing. No decision on an assessment appeal will be finalized without concurrence from a second hearing officer.

G. Clerk of the Board of Review. The clerk of the Peoria County Board of Review is David Ryan.

II. APPEAL HEARINGS

The purpose of an appeal hearing is to evaluate a property assessment based upon evidence presented by all concerned parties; typically, appellant, assessor, and where applicable, intervener.

A. Standing. Only a property owner (or attorney thereof) dissatisfied with a property's assessment 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 an appeal with the Board. Appeals must be filed on the forms provided by the Board of Review and available on the county website at: propertytax.peoriacounty.org listed under "Downloadable Forms". All applicable items on the form must be completed. Any non-owner (attorney) filing an appeal on behalf of an owner must submit written authorization by the owner of record. Authorization of an attorney is indicated by signatures on the "Verification of Authority to Represent Owner of Real Property before the Board of Review of Peoria County, Illinois" authorization form. Authorization forms are included within each assessment complaint packet.

B. Date of Filing. All appeals must be filed with the Board of Review on or before 30 days after the date of publication of the current year assessments. State Statute 5 ILCS 70/1.11 provides if a deadline falls on a weekend, the deadline automatically moves to the close of the next business day. Filing deadlines are posted on the Peoria County's website. Appeals must be filed on or before the closing date for each township. Mailings postmarked by the U.S. Postal Service are deemed filed on the date postmarked. All other mailings and hand deliveries are deemed filed on the date received in the Board of Review office. The Board does not accept assessment complaints by fax mail.

C. Appeal Forms and Information. The Board requests that all parties to an appeal utilize the prescribed forms and comparison grids of the Peoria County Board of Review. These forms are available at the Board of Review of Assessment's Office and on the website at propertytax.peoriacounty.org. Upon written or verbal request, office staff can email assessment complaint forms for filing.

- 1) Any appellant filing five (5) or more appeals must submit their complaints electronically to the following email address: borassessmentappeals@peoriacounty.org.
- 2) Letters of Authorization. An attorney acting on behalf of an appellant, must attach a signed copy of the Peoria County Verification of Authority to Represent Owner(s) of Real Property before the Board of Review of Peoria County, Illinois which is included in the assessment complaint packet. Authorizations signed by management agents, association presidents, or any party other than the owner will be dismissed.

D. Reductions of \$100,000 or more. Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district. It is therefore required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will assume the requested assessment is \$100,000 or more and thus notify all potentially impacted taxing districts.

E. Submission of Evidence. The Board requires that the original appeal form and evidence, be submitted at the time of application. Evidence submitted at the hearing by the 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. The Board of Review will determine each case on its own merit.

F. Hearing Notification. An appellant will be notified by U.S. Mail of the hearing date, time and place of the hearing no less than ten (10) day prior to the hearing date. The case will be decided upon the evidence submitted by the appellant with the appeal form plus any evidence submitted by other parties to the case, typically the township assessor and where applicable, an intervener. If no evidence is submitted with the appeal form, the board will not change the valuation. In addition, **due to time constraints of the Real Estate Tax Cycle, scheduled hearings cannot be rescheduled.**

G. Location of Hearings. Board of Review assessment complaint hearings will be held in the Peoria County Courthouse at 324 Main Street, Room 301 Peoria, Illinois 61602. Meetings may be held at other locations in the County at the discretion of the Board.

H. Hearing Format. Appeal hearings are conducted in the following manner: Complainants may represent themselves or retain an attorney to do so on their behalf. Other parties 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. The hearing officer shall swear in or affirm anyone giving testimony. The Township Assessor may be present to give evidence and testimony concerning the property and its assessment. Each party may then present closing or rebuttal remarks and then the hearing is closed.

- I. **Hearing Length.** Because of the volume of appeals before the Board, most hearings are scheduled at fifteen to twenty minute intervals. All presentations by an appellant and an assessor, along with questions from the Board, must be completed within this time frame.
- J. **Decisions.** The Board of Review will render their decisions after the hearings for all twenty (20) townships have been held. The official findings for each case are mailed to all appellants and attorneys of record. No written decisions are released prior to this time.
- K. **Evidence Submitted by Interveners.** A taxing body wishing to intervene in a matter before the Board of Review must file in duplicate an assessment complaint form and Commercial Sales/Equity Grid Sheet along with supporting evidence at least five (5) business days in advance of the scheduled hearing.

III. Basis for Assessment Appeals

A. Appeals Based upon Equity

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly provides 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 assessments of comparable properties. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of an appeal, inequity must be proved by clear and convincing evidence.
3. **Evidence Considered.** Comparable properties usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of the subject is higher than that of comparables. It is preferable to select the three (3) best comparables. Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparable Sales/Equity Grid located on the County website, propertytax.peoriacounty.org, and submitted with the original appeal.
4. **Comparable Properties.** Comparables should be located near the subject and/or in the 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 above ground living area), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.
5. **Disclosure of Rental Data Required.** When an assessment appeal for an income producing property is based on equity, the income and expense data of the property must be submitted as evidence, including all leases and/or rent rolls.

B. Appeals Based upon 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.
3. **Disclosure of Recent Sale Required.** The Board considers sales that occurred within twelve months of the assessment date as possible evidence of market value. The Board requires the following information if the recent sale of property is important in an appeal:
 - a) Documents that disclose the purchase price of the property and the date of purchase including the Settlement Statement and the State of Illinois transfer declaration.
 - b) 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-subsidiary companies or by virtue of ownership of non-publicly held stock and whether the transaction was arms length.
 - c) Any personal property included in the sale must be fully documented, including its fair cash value.
4. **Recent Usable Sales of Comparable Properties .** If recent usable sales of comparable properties are submitted as evidence for a market value appeal, it is preferable to select the best three (3) comparables. Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparable Sales/Equity Grid Sheet, located on the County website, at propertytax.peoriacounty.org, and submitted with the original appeal. **When using the interactive comparable search tools on the County website, under the "Front Desk Application" an appellant or agent/attorney is reminded to view comparable**

properties to confirm their similarity to the subject.

5. **Comparable Properties.** Comparables should be located near the subject and/or in the 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 comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.
6. **Appraisal Evidence.** In the event that supplemental documentation, such as a professional appraisal is presented, one (1) original submission of all documentation must be received by the Board (irrespective of postmark) within ten (10) calendar days after the filing deadline. Appraisals obtained for the purpose of an appeal must state the subject's value as of January 1, 2018. Appraisals which are not filed in a timely manner may not be considered by the Board.
 - a. To be considered, an appraisal must be:
 - i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board. The appraiser must be an Illinois State Certified or equivalent.
 - ii. Presented in entirety, including all exhibits, with no missing pages.
 - b. 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.
 - c. Except for homestead property, appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the appraisal whose signature appears thereon.
7. **Other Evidence.** Other evidence may consist of, but is not limited to, the following:
 - a. Listing contract and Multiple Listing Service history.
 - b. A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a Settlement Statement.
8. **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.
 - a. Where the entire property is covered under a single lease, the entire lease must be submitted as evidence.
 - 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 by the taxpayer and any such documents requested by the Board.
 - c. **Vacancy.** If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of occupancy for the prior three (3) years.

C. 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 and locational attributes.
2. **Evidence.** Appeals based on the application of incorrect subject-property data by a township assessor must include the subject property record card, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph or construction documents.
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.* Arguments of physical condition &/or characteristics may be disallowed if appellant fails to request an interior inspection from either the township assessor or the Supervisor of Assessment's Office. Property data can be accessed on our website: propertytax.peoriacounty.org.

VII. Adoption

These rules are adopted for the 2018 session of the Peoria County Board of Review as of June 4, 2018.

Rick Salisbury, Chairman

J. Greg Fletcher, Member

Patrick O'Shaughnessy, Member

***PLEASE MAIL COMPLETED ASSESSMENT
COMPLAINTS TO:***

Peoria County Board of Review of Assessments
Room 301, County Courthouse
324 Main Street
Peoria, IL 61602



**Verification of Authority to Represent Owner(s) of
Real Property before the Board of Review of
Peoria County, Illinois**

***Complete this form only if you are having an attorney
represent you at your hearing.***

The undersigned person hereby grants authority to _____ to
(Name of Attorney)

represent them in the assessment hearing(s) before the Board of Review for the 2018
assessment year.

(PRINT OWNER NAME)

(OWNER'S SIGNATURE)

(OWNER'S PHONE NUMBER)

(DATE SIGNED)

TAX (PARCEL) IDENTIFICATION NUMBER(S): _____

<p>03</p> <p style="text-align: center;">Akron</p> <p>Laurie Epkins 4901 N. Prospect Rd. Peoria Heights, IL 61614 (309) 688-2122 (W) richwoods9@comcast.net</p>	<p>06</p> <p style="text-align: center;">Brimfield</p> <p>Sandra Powell 21503 N. Main St. Laura, IL 61454 (309) 639-2643</p>	<p>05 & 10</p> <p style="text-align: center;">Chillicothe</p> <p>Shawn Crabel (M-Th 9:00 am - noon) 1438 N. Fourth st PO Box 417 Chillicothe, IL 61523 (309) 274-8187(W) assessor@mtco.com</p>	<p>11</p> <p style="text-align: center;">Elmwood</p> <p>Steve Davis 603 W. High Elmwood, IL 61529 (309) 742-3040 shiresteve@gmail.com</p>
<p>04</p> <p style="text-align: center;">Hallock</p> <p>Laurie Epkins 4901 N. Prospect Rd. Peoria Heights, IL 61614 (309) 688-2122 (W) richwoods9@comcast.net</p>	<p>20</p> <p style="text-align: center;">Hollis</p> <p>Alice Dailey 6430 W Wheeler Rd Mapleton, IL 61547 (309) 697-6252</p>	<p>07</p> <p style="text-align: center;">Jubilee</p> <p>Tom Missen 6326 W. Salem School Rd. Dunlap, IL 61525 (309) 243-7437</p>	<p>13</p> <p style="text-align: center;">Kickapoo</p> <p>Julie McIntyre assessorkickapoo@gmail.com Edwards, IL 61528 (309) 691-1518</p>
<p>17</p> <p style="text-align: center;">Limestone</p> <p>Rhonda Rutledge 1501 W. Garfield Ave. #2 Bartonville, IL 61607 (309) 697-3531 assessor@limestonewp.comcastbiz.net</p>	<p>16</p> <p style="text-align: center;">Logan</p> <p>Tony Alwood 13814 W Smithville Rd Hanna City, IL 61536 309-208-7246 tcalwood@msn.com</p>	<p>09</p> <p style="text-align: center;">Medina</p> <p>Mark Brabant 10620 N Galena Rd Mossville, IL 61552 (309) 634-8989 Medina_assessor@comcast.net</p>	<p>01</p> <p style="text-align: center;">Millbrook</p> <p>Sandra Powell 21503 N. Main St. Laura, IL 61454 (309) 639-2643</p>
<p>09 13 14 17 18</p> <p style="text-align: center;">City of Peoria</p> <p>Max Schlafley 205 SW Adams Street Peoria, IL 61602 (309) 494-8180 peoriatownshipassessor@gmail.com</p>	<p>02</p> <p style="text-align: center;">Princeville</p> <p>Laurie Epkins 4901 N. Prospect Rd. Peoria Heights, IL 61614 (309) 688-2122 (W) richwoods9@comcast.net</p>	<p>08</p> <p style="text-align: center;">Radnor</p> <p>Tom Missen 6326 W. Salem School Rd. Dunlap, IL 61525 (309) 243-7437</p>	<p>14</p> <p style="text-align: center;">Richwoods</p> <p>Laurie Epkins 4901 N. Prospect Rd. Peoria Heights, IL 61614 (309) 688-2122 (W) richwoods9@comcast.net</p>
<p>12</p> <p style="text-align: center;">Rosefield</p> <p>Tom Missen 6326 W. Salem School Rd. Dunlap, IL 61525 (309) 243-7437</p>	<p>19 & 22</p> <p style="text-align: center;">Timber</p> <p>Steve Davis 603 W. High Elmwood, IL 61529 (309) 742-3040 shiresteve@gmail.com</p>	<p>15</p> <p style="text-align: center;">Trivoli</p> <p>Tony Alwood 13814 W Smithville Rd Hanna City, IL 61536 309-208-7246 tcalwood@msn.com</p>	<p>17 & 18</p> <p style="text-align: center;">West Peoria</p> <p>Andrew Couri Peoria County Courthouse 324 Main St Room 301 Peoria, IL 61602 (309) 495-5031</p>



2018 BOARD OF REVIEW ASSESSMENT COMPLAINT

*Completed complaints should be mailed to:
Board of Review of Assessments, Peoria County Courthouse
324 Main Street, Room 301, Peoria, IL 61602.*

OWNER: _____

ATTORNEY: _____

ADDRESS: _____

ADDRESS: _____

CITY/ST/ZIP: _____

CITY/ST/ZIP: _____

EMAIL ADDR: _____

PHONE #: _____

HAVE YOU CONTACTED YOUR LOCAL TOWNSHIP ASSESSOR REGARDING THIS YEAR'S ASSESSMENT?

YES NO

Did you file a prior year Property Tax Appeal Board case? NO YES; Docket # _____

PARCEL ID (TAX ID) NUMBER: _____ **STREET ADDRESS:** _____

YOUR ESTIMATE OF THE MARKET VALUE OF THIS PARCEL AS OF 1/01/2018 IS: \$ _____

THIS APPEAL IS BASED ON ONE OF THE FOLLOWING:

1. **EQUITY:** The assessment attributed to the improvement is higher than the assessment of comparable properties. *(The attached Comparable Sales/Equity Grid Sheet should be completed and submitted at the time of filing. Appeals based upon equity must demonstrate clear & convincing evidence.)*
2. **MARKET:** The total assessed value (land & bldg combined) is greater than 1/3 of Fair Market Value. *(If an appraisal is submitted, the **entire** appraisal must be attached or you will need to complete the attached Comparable Sales/ Equity Grid Sheet listing the sales of comparable homes.)*
3. **RECENT PURCHASE:** The purchase date must be within the prior 24 months. *(For **RESIDENTIAL** property you should attach a copy of your **entire** appraisal & your transfer declaration.) If you are submitting a sale older than 24 months, you need to complete the **Comparable Sales/Equity Grid Sheet**.*

PROPERTY CLASS: _____ RESIDENTIAL SINGLE FAMILY _____ RESIDENTIAL VACANT LAND
 _____ DUPLEX/MULTI-FAMILY (Less than six units) _____ CONDOMINIUM
 _____ COMMERCIAL _____ INDUSTRIAL _____ COMMERCIAL VACANT LAND
 _____ FARM IMPROVED _____ FARMLAND ONLY

PLEASE CHECK ONE OPTION BELOW:

- _____ 1. I do wish to appear. Please notify me of my designated hearing date and time.
- _____ 2. I will not appear. I am requesting that the Board decide this appeal based upon the information provided herein. *(I understand that I will not receive a hearing notice.)*

The Peoria County Board of Review of Assessments reserves the right to request additional information prior to the date of your hearing.

DATE OF FILING

PROPERTY OWNER or ATTORNEY

DATE RECEIVED

BOARD OF REVIEW OF ASSESSMENTS

BOARD OF REVIEW OF ASSESSMENTS

FARM APPEAL

OWNER NAME: _____ **PARCEL (TAX ID)#:** _____

Which of the following assessments are you contesting?

FARMLAND ASSESSMENT:

CLASSIFICATION

If you are contesting the use classification you should submit: (1) photographs of the subject acreage; (2) an aerial photograph of the subject property; (3) a soil survey map of the subject parcel(s) identifying the distribution of the soil types; and (4) an acreage classification breakdown

PRODUCTIVITY

If you are contesting the productivity you should submit: (1) a soil survey map of your farm identifying the distribution of the soil types; (2) identify the use classification of the acreage in the parcel; and (3) identify the productivity index ratings and umbers of acres for each soil type identified.

FLOODING

If you are contesting the debasement for flooding you should submit: (1) an aerial map identifying the acreage affected by the flooding; (2) a soil survey identifying the affected acreage; (3) the productivity index of the soils affected by the flooding; and (4) a ten year history of yield losses attributed to the flooding of the affected acreage.

FARM BUILDINGS:

YES NO Have you contacted your local assessor regarding this issue?

Please provide your reason(s) for disagreeing with the valuation(s) placed on your farm building(s):
