



PEORIA COUNTY BOARD OF REVIEW OF ASSESSMENTS RULES GOVERNING THE APPEAL PROCESS FOR THE ASSESSMENT YEAR 2009

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. **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 rules, for the 2009 session, which covers the 2009 tax year, are as follows:

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. 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.
- C. Amendments.** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed.
- D. 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.
- E. 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.
- F. 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.
- G. Open Meetings Act.** Hearings held by the Board are open to the public, 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) The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five witnesses or other persons at a hearing, that party must immediately contact the Clerk of the Board, who will attempt to 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 a 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.
- 4) Public comment may be accepted at the Board's discretion.

H. 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.

I. Clerk of the Board of Review. The administrative functions of the Board are discharged by the Peoria County Chief County Assessment Officer, who shall act as the Clerk of the Board.

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 taxpayer or owner of property (or agent/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 website: www.peoriacounty.org under the "Front Desk Application". All applicable items on the form must be completed. Any non-owner (such as an agent or attorney) filing an appeal on behalf of an owner must have authorization by the owner of record. Authorization of an agent/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 available from the website: www.peoriacounty.org.

B. Date of Filing. All appeals must be filed with the Board of Review on or before the Tenth Day of September, 2009, or on or before 30 days after the date of publication of the current year assessments (35 ILCS 200/16-55). Filing deadlines are posted on the Peoria County's website at: www.peoriacounty.org.

Appeals must be filed on or before the closing date for each township. Mailings postmarked by the U.S. Postal Service, including metered mail, 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 appeal forms nor case-related materials by fax or email. In addition, it is the responsibility of the taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postage amount and postmark.

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 Township Assessor Offices, the Board of Review of Assessment's Office and via the County's website, www.peoriacounty.org. Neither the Board nor its Clerk will send appeal forms or information by any method other than first class mail.

- 1) Incomplete Forms. Incomplete appeal forms may not be set for hearing.
- 2) Contiguous Parcels. When filing an appeal, 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.
- 3) Letters of Authorization. An attorney or agent, 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 property 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, plus one (1) copy of the form and evidence, be submitted at the time of application, except for a documented appraisal report, which must be received in the Board office (irrespective of postmark) no more than ten (10) calendar days after the filing deadline. The Board forwards a copy of each appeal and accompanying evidence to the appropriate township assessor. Any appellant or agent/attorney filing additional evidence with the Board of Review after the initial case submission must forward the additional evidence to the appropriate township assessor. Evidence submitted at the hearing by any party (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. If circumstances prevent the appellant from attending the hearing, please call (309) 495-4600 to waive your attendance at the hearing. A Board of Review "Affidavit Waiver of Hearing Form" must be signed by the complainant/attorney and returned to the Office of the Board of Review within three (3) calendar days before the scheduled hearing date. **NO CONTINUANCES SHALL BE GRANTED FOR SCHEDULING CONFLICTS OF ANY KIND.** **A waiver of Hearing is only applicable for residential property.** 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 complainant will receive a 5 minute No Evidence Hearing. **Due to time constraints of the Real Estate Tax Cycle, scheduled hearings are not 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. Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's legal representative, they may not conduct questioning, introduce evidence into the record or conduct themselves in any manner which may be interpreted as the unauthorized practice of law. The hearing officer shall swear in or affirm anyone giving testimony. The Township Assessor or a representative from his/her office 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 ten to fifteen 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) 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 best three (3) comparables. Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparable Sales/Equity Grid located on the County website, www.peoriacounty.org, and submitted with the original appeal, together with pictures of the subject and comparables. **When using the interactive comparable search tools on the County website, an appellant**

or agent/attorney is reminded to view potential comparables to confirm their similarity to the subject. Comparable properties, offered in testimony but not submitted with the original appeal, may not be considered by the Board, unless provided to all parties prior to a hearing.

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, www.peoriacounty.org, and submitted with the original appeal, together with pictures of the subject and comparables. **When using the interactive comparable search tools on the County website, www.peoriacounty.org, under the "Front Desk Application" an appellant or agent/attorney is reminded to view comparable properties to confirm their similarity to the subject.** Comparable properties, offered in testimony but not submitted with the original appeal, may not be considered by the Board, unless provided to all parties prior to a hearing.
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 and one (1) copy of the report 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, 2009. 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. Signed by the appraiser(s).
 - iii. 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:
 1. Listing contract and Multiple Listing Service history.
 2. 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 2006, 2007 and 2008.

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: www.peoriacounty.org under "Front Desk Application".

VII. Adoption

These rules are adopted for the 2009 session of the Peoria County Board of Review as of July 17, 2009.

Nancy K. Horton, CIAO, Chairman

Gary T. Shadid, CPA, Member

J. Michael Fortune, SRA, Member



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

The undersigned person hereby grants authority to _____ to
(Agent or Other Representative)
represent them in the assessment hearing(s) before the Board of Review for the 2009
assessment year.

(PRINT OWNER NAME)

(OWNER'S SIGNATURE)

(OWNER'S PHONE NUMBER)

(DATE SIGNED)

TAX (PARCEL) IDENTIFICATION NUMBER(S): _____



AFFIDAVIT OF HEARING WAIVER
Before the Board of Review of
Peoria County, Illinois

Complete this form only if you want the Board of Review to render a decision based on the documents you submitted and you do not want to appear at a hearing.

PARCEL (TAX) ID #: _____ PROPERTY ADDRESS: _____

"OATH"

I am the owner of the above residential property and wish that the Peoria County Board of Review accept my complaint, which has been filed and render a decision based on the evidence submitted with my complaint. I also understand that the Board of Review will seek additional evidence from the Township Assessor, Supervisor of Assessments, or from other sources to be considered along with my complaint.

In addition, I acknowledge that no further appeal will be considered by the Board of Review once a notice is sent, but that I may appeal to the State Property Tax Appeal Board within thirty (30) days after the date and/or postmark of written notice of our decision.

Under penalty of perjury, I do solemnly swear that the statements made and the facts set forth in this affidavit and appeal are true and correct, as I verily believe; and if the Board of Review accepts my evidence as the basis for the assessment, I hereby waive my request for a hearing.

ALL EVIDENCE MUST BE SUBMITTED WITH THIS COMPLAINT AND WAIVER. NO ADDITIONAL EVIDENCE WILL BE ACCEPTED AFTER THE FILING DEADLIN OF THIS COMPLAINT.

Signature of Complainant/Attorney

Date