

# 2023 BUREAU COUNTY BOARD OF REVIEW RULES AND CHECKLIST

## Duties

The Board of Review's duties are to review all assessments, add any taxable real estate to the tax rolls, issue and review any correction of errors or omissions causing certificate of errors, review applications for exemption and submit to the Department of Revenue with recommendations, hold hearings and issue decisions for assessment complaints, and prepare and present guidance in Property Tax Appeal Board cases as well as negotiate stipulations in those cases.

## Meetings/ Correspondence

Meetings of the Board will be held in the Supervisor of Assessments' Office, in the Bureau County Courthouse. All correspondence should be addressed to the Board of Review, in care of the clerk, Supervisor of Assessments, at 700 S. Main St., Suite 12, Princeton, IL. 61356. The office may be reached during regular business hours (8am to 4pm M-F) by phone, 815-875-6478 or fax 815-879-0504.

Board of Review meetings are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120).

- 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.
- 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 the responsibility of the complainant.
- c. The Board's hearing room has 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.
- 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.

## Filing Appeals

Separate appeal forms must be filed for each assessed parcel unless the parcels are contiguous and similarly classified (i.e. residential, farm, commercial, or industrial). The appeal shall be submitted on forms provided by the Board. **Incomplete appeal forms will not be set for a hearing and may result in dismissal of the appeal.**

All appeal forms must be filed with the clerk of the Board of Review, Supervisor of Assessments, no later than thirty (30) days after the publication of assessments. Mailings postmarked by the Post Office are considered filed on that postmarked date. It

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is the responsibility of the taxpayer to assure the mailing bears the proper postmark. Appeals, along with supporting documentation may also be faxed (815-879-0504). Please contact the clerk, of the Board of Review at 815-875-6478 for information to submit a complaint via email.

## **Content of Appeals**

Evidence must be submitted (one copy) for complaints to be considered. Complaints should relate to market value or assessment equity (fairness and comparability). **The amount of a tax bill is not a valid complaint.**

### **\* For Residential Property**

#### **1) Proof of recent sale or purchase**

#### **2) A recent appraisal by a state licensed or certified appraiser**

***Appraisal Evidence.*** In the event that supplemental documentation such as a professional appraisal report to establish market value is to be presented, a copy of the appraisal report prepared by an appraiser who is certified to practice by the State of Illinois must be received by the Board no more than thirty (30) calendar days after the filing deadline. Appraisal report(s) which are not filed in a timely manner will not be considered by the Board.

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:

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

II. Signed by the appraiser(s).

III. Presented in its entirety, including all exhibits, with no missing pages.

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

c. An appraisal report developed for another purpose may be submitted as evidence; however, the purpose of appraisal other than for tax appeal and the date farther from a valuation date from January 1, of the assessment year, means the less consideration the appraisal report will receive.

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.

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.

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

#### **3) Recent sales of comparable property (at least three)**

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## 4) The assessed value of comparable properties if assessment equity is the issue

### \* For Income Producing Properties

- 1) Any/all of the above
- Or 2) Three years of operating statements, current leases, and gross rents of the subject property and/or any comparable

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

- a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
- 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.
- c. If the property is fully residential with six or fewer units, the complainant shall provide to the Board at the time of filing the operating statements, audits and all other pertinent information.
- d. If the property has seven or more units or is of a non-residential use, the complainant shall submit, at the time of filing, income and expense statements for the three years prior to the assessment year.

### Hearings

Hearings will be scheduled at 15 minute intervals and are held in the Supervisor of Assessments Office. All hearings are open to the public. (See Meetings information on page 1)

Appellants may represent themselves or may be represented by any person who is admitted to practice as an Attorney at law in this state. Accountants, Tax Representatives, Tax advisors, Real Estate Appraisers, Real Estate Consultants and others not qualified to practice law may not conduct questioning, cross examination or other investigation at the hearing. Such persons may assist parties and attorneys. Parties such as corporations may have evidence presented by any authorized officer, employee, or legal representative. Notification shall be filed with the Board, in writing at least five days prior to the hearing of representation other than the appellant.

\*Failure to appear for a scheduled hearing may result in dismissal of complaint.

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\*Decisions will be rendered and the results applicable as of Jan. 1<sup>st</sup> (assessment year).  
Nonfarm Property is to be assessed at 1/3 of its Fair Market Value.

## **Exemptions**

Homestead Exemptions will be applied in compliance with statutes and Illinois Department of Revenue Guidelines. The deadline to apply for all Homestead Exemptions is December 31<sup>st</sup>.

-Any or all of the preceding rules may be waived in a particular instance upon a majority vote of the Board of Review Members.

-These rules will remain in effect until such time as they may be amended by Board Motion and approval.

## **2023**

Frank Bettasso, Chairman  
Darrell Dahl, Vice Chairman  
Wendy S. Sims, Clerk

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- Did you completely fill out all applicable sections of your compliant form?
  
- Did you sign and date your complaint form?
  
- If you want the Board of Review to decide based on the evidence you submitted so that you don't have to appear before the Board, did you check the box next to your signature?
  
- Did you file the complaint by the deadline for your Township? (30 days after the date of publication in the newspaper)
  
- If you are an attorney filing on behalf of an owner/ taxpayer, did you include a letter of authorization signed by the property owner or taxpayer?
  
- Did you include all the information that you want the Board to consider?

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- Appraisals submitted shall have an effective date of January 1 of the year and for purpose of tax appeal.