

# 2024 BUREAU COUNTY BOARD OF REVIEW RULES AND APPEAL

## 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, fax 815-879-0504, or email bor@bureaucounty-il.gov.

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. Those not qualified to practice law in the State of Illinois, may not appear at hearings before the Board in a representative capacity and may not conduct questions, cross-examination or other investigations at the hearing.**

## Filing Appeals

**\*\*There is no fee associated with filing an appeal\*\***

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 or emailed [bor@bureaucounty-il.gov](mailto:bor@bureaucounty-il.gov). Please contact the clerk, of the Board of Review at 815-875-6478 for information in submitting appeals.

## **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.**

## **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

## **Income Producing Properties**

1. Any/all of the residential proofs above

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.

\*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.

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## **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.

## **2024**

Frank Bettasso, Chairman  
Darrell Dahl, Vice Chairman  
Thomas H. Sweeney  
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?
  
- Did you file the complaint by the deadline for your Township? (within 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?
  
- Appraisals submitted shall have an effective date of January 1 of the year and for purpose of tax appeal.

# Bureau County Real Estate Assessment Appeal Form

## Assessment Year 2024

Bureau County Board of Review  
 700 S. Main St. Suite 12  
 Princeton, IL 61356  
 815-875-6478

**Parcel (PIN) #** \_\_\_\_\_

1. This form must be completed and filed no later than 30 days after the date of publication of the assessment list for the township in which the property is located.
2. A separate appeal form must be filed for each individual parcel.
- 3.

Property Address:	Mailing Address:
Name of owner:	Street:
Street:	City, State & Zip:
City:	Email:
State & Zip:	Phone:

4. **This property is:**
- |                                      |                                     |                                      |
|--------------------------------------|-------------------------------------|--------------------------------------|
| <input type="checkbox"/> Vacant      | <input type="checkbox"/> Commercial | <input type="checkbox"/> Industrial  |
| <input type="checkbox"/> Residential | <input type="checkbox"/> Farm       | <input type="checkbox"/> Other _____ |

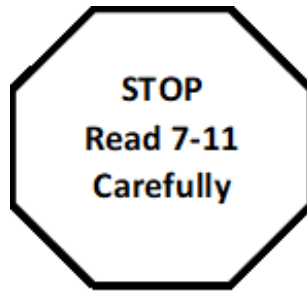
*See Rules for a detailed description.*

5. **This appeal is based on:**
- |  |   |
|--|---|
| A. <input type="checkbox"/> Recent sale or offered sale<br>(Complete sec. 1 on pg. 3)<br>B. <input type="checkbox"/> Market Value/Comparable Sales<br>(Complete sec. 3 on pg. 4)<br>C. <input type="checkbox"/> Recent Construction<br>(Complete sec. 2 on pg. 3)<br>D. <input type="checkbox"/> Assessment Equity<br>(Complete sec. 3 on pg. 5) | E. <input type="checkbox"/> Physical Data/Condition of property<br>(See #9 page 2)<br>F. <input type="checkbox"/> Appraisal (Provide complete copy)<br>G. <input type="checkbox"/> Contention of Law (submit legal brief)<br>H. <input type="checkbox"/> Income Producing (Commercial sec. 4 pg. 5)<br>I. <input type="checkbox"/> Preferential Assessments (See pg. 5) |
|--|---|

6. The assessment for the tax year:

2024 Assessment:	Taxpayer/Owner Opinion of Value:
Land:	Land:
Farm Land:	Farm Land:
Building(s):	Building(s):
Farm Building(s):	Farm Building(s):
Total:	Total:

If your request is for a reduction of over \$100,000 assessed value please check this box.



7. Make sure all previous information is completely filled out.
8. Next you will need to complete the information that #5 directs you to.
9. If Physical Data has a discrepancy with the assessor's data – specify error and send evidence. If subject property has condition problems, date stamped interior and/or exterior photos **must** be submitted with a brief explanation.
10. Taxpayer/Owner of Record or authorized Attorney for the owner must sign page 6.
11. Failure to complete all applicable parts of this form will result in this form being returned to the appellant with an explanation of why it wasn't accepted and the taxpayer will have an additional 10 calendar days to resubmit this complaint.  
(**Note:** This will only be returned once.)

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**OFFICIAL USE ONLY**

<b>Board of Review Chairman:</b>	<b>Board of Review Member:</b>
<b>Date:</b>	<b>Board of Review Member:</b>

## Section 1

### RECENT SALE DATA (Complete if checked page 1 #5 - A)

This information is used to determine if the sale of the subject property can be considered "arm's length" and a true indication of market value. Sales between relatives, under stress, compulsory (court order, divorce, condemnation, etc.) are not considered true indicators of actual value.

#### Read carefully and answer all questions.

Full consideration (sale price) \$ \_\_\_\_\_ Date of sale \_\_\_\_\_

Condition of the building at time of sale (EXPLAIN & ATTACH DATE STAMPED PHOTOS OF CONDITON)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

From whom purchased \_\_\_\_\_

Is the sale of this property transfer between family or related corporations?  Yes  No

Has the property been remodeled or improved since purchased?  Yes  No

If yes, also complete **section #2** as it relates to improvements after purchase.

Sold by:  Owner  Realtor  Auction  Other \_\_\_\_\_

Name of Realtor firm: \_\_\_\_\_ Agent: \_\_\_\_\_

Was the property advertised for sale?  Yes  No If yes, for how long (days-months)? \_\_\_\_\_

If yes, how was it advertised?  Local Newspaper  Multiple Listing  Other \_\_\_\_\_

Was the property sold via,  an installment contract  a contract for Deed or  a foreclosure?

Was the seller's mortgage assumed? Yes No If yes, specify amount \$ \_\_\_\_\_

Date Occupied \_\_\_\_\_

## Section 2

### RECENT CONSTRUCTION (Complete if checked page 1 #5 - C)

Cost of improvements \$ \_\_\_\_\_ Description of Improvements made \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

a) Date the improvement was habitable/fit for occupancy or intended use \_\_\_\_\_

b) Date the remodeling was complete \_\_\_\_\_

c) Date the addition or other improvement(s) was complete \_\_\_\_\_

Did the owner or member of your family act as the general contractor?  Yes  No

If yes, what was the estimated value of the service? \$ \_\_\_\_\_

Was any non-compensated labor preformed?  Yes  No

If yes, please describe and provide estimated value of labor \_\_\_\_\_

**If commercial or industrial property, please submit a detailed cost breakdown of all improvements. The breakdown must reflect not only direct construction costs, but indirect as well.**



### Section 3

#### COMPARABLE SALES/MARKET VALUE OR ASSESSMENT EQUITY

(This information is required if you check either B or D on pg. 1 #5)

If appeal is based on sales, comparable sales must be prior to 1/1/24.

**An appraisal from an Illinois State Licensed Appraiser may be substituted for completion of this section.**

Please attach and label (Subject, Comp #1, Comp #2, etc.) a recent photograph of your property and comparable properties used in the complaint. Additionally, please attach any other information that is relevant to the value of your property.

	Your Property	Comparable #1	Comparable #2	Comparable #3
<b>PIN/Parcel Number</b>				
<b>Property Address</b>				
<b>Number of Stories (1, 2, Tri, Bi, Split Lvl)</b>				
<b>Exterior Finish (vinyl, brick, composite)</b>				
<b>Age of Property</b>				
<b>Garage or Carport (1car, 2car)</b>				
<b>*Other Improvements</b>				
<b>** Size – Sq. Ft. - Living area (exterior measurements)</b>				
<b>Sale date/price</b>				
<b>Sale price per Sq. Ft. (sale prize ÷ size)</b>				
<b>Land assessment</b>				
<b>Building assessment</b>				
<b>Total assessment</b>				
<b>A.V. per Sq. Ft. (assessment ÷ size)</b>				

**\*Other Improvements** – This would be anything extra on the property. Example, pole building, extra garage, shed, pool, finished basement etc.

**\*\*Size** – square feet – This would be the total square feet of living space, based on exterior measurements.

**Comparable Sales/Market Value:** Evidence of recent sales of property comparable to the subject property, including the dates of sale, the prices paid, a property record card, recent photo, and description of each sale showing how it compares to the subject property shall be submitted. **(Please Note: The comparable sales should be similar to the subject property in size, design, age, amenities, and location.)**

**Assessment Equity:** Evidence of assessments of property similar to the subject property, including current assessment of each property, the property record card for each property, recent photo, and description of each property demonstrating its comparability to the subject property shall be submitted. **(Please Note: The comparable sales should be similar to the subject property in size, design, age, amenities, and location.)**

**Appraisal:** Market value may also be indicated by a recent sale of the subject property, prior to 1/1/24, arm's length sales of comparable properties during the 3 years prior to 1/1/24 or **an appraisal done for the purpose of tax appeal with a valuation date of 1/1/24**. An appraisal done for prior years for assessment purposes (i.e. a mortgage, home improvement, divorce, etc.) will be reviewed for informational purposes only.

**Preferential Assessments:** Preferential assessments are assessment procedures established by 35 ILCS 200 Article 10 Property Tax Code. Appeals 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 valuation sought by appellants.

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#### Section 4

### INCOME PRODUCING APPEAL

Appeals based on Income Producing Property please refer to page 3 of Board of Review rules.

You will be required to submit your Income/Expense information for the year 2024 using income from 2021, 2022, and 2023.

Please note, The Income Approach is most likely not an appropriate valuation approach for single unit residential, duplex, single tenant, owner occupied commercial, or industrial and special purpose properties.

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Please contact our office with questions by phone or email.

**Phone:** 815-875-6478

**Email:** bor@bureaucounty-il.gov

The Board of Review will consider each appeal which is properly filed. **The Board of review may physically inspect the subject property if necessary. The Board will then notify the appellant with a tentative notice. If the appellant disagrees with the tentative notice the appellant will have 10 days from the notice date to schedule a hearing with the Board.**

Hearings before the Board of Review are conducted informally. The appellant and other witnesses should be prepared to testify under oath and to answer all questions the Board of Review would ask to the best of their ability.

*I swear or affirm that: I am the taxpayer/Owner of Record, or have a tax revenue interest in this property, or I am the duly authorized attorney for the appellant; and the statements made and the facts set forth in this appeal are true and correct to the best of my knowledge; and that the above evidence is attached to this appeal. Any attorney filing an appeal on behalf of an owner of record, must have an authorization form by the owner of record. Authorization is indicated by the signature of both owner and attorney. The authorization must accompany the original appeal form.*

\_\_\_\_\_  
Signature of Owner or Attorney for Owner  
(Attorney must practice law in the State of Illinois)

\_\_\_\_\_  
Phone of Owner or Attorney for Owner

\_\_\_\_\_  
Address if different from page 1

**THIS FORM MUST BE POSTMARKED OR RECEIVED AS A FAX OR EMAIL NO LATER THAN 30 DAYS AFTER DATE OF PUBLICATION. (Please note, the date stamped on metered mail is not accepted by the Board as an official postmark.)**  
Fax: 815-879-0504  
Email: bor@bureaucounty-il.gov

**OFFICIAL USE ONLY**

_____ Date Received	_____ Initials	_____ Date returned to appellant due to incomplete appeal	_____ Initials
		_____ Date returned appeal received	_____ Initials