



# Kane County Board of Review

# 2009

The Kane County Board of Review has adopted these rules and procedures “for the guidance of persons doing business with them and for the orderly dispatch of business” (35 ILCS 200/9-5). Questions may be directed to the Board of Review office at (630) 208-3818.

## Rules and Procedures

John S. Orin, MAI, Chairman  
Gerald A. Jones, Member  
John R. Voreis, CAE, CIAO, Member  
Mark D. Armstrong, CIAO, Clerk

*Our Mission: A fair, impartial, and respectful review of every assessment appeal.*

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# Frequently Asked Questions

## **Can the hearing be rescheduled?**

Unfortunately, no. While the Board of Review wishes it could offer scheduling options, the sheer volume of complaints does not permit us to do so.

## **Can I participate in my hearing by teleconference?**

Yes. See Rule B.6 (page 7) for instructions. Please note that if you want to obtain a copy of the assessor's evidence for your property before your teleconference hearing, you must pick it up at the Board of Review's Office; see Rule C.13 (pp. 9-10) for more information about the availability of assessor's evidence.

## **Can I have more than 3 comparable properties?**

Yes, you may use as many comparables as you like; the Board of Review asks that you use the three properties that are the most similar to yours as your first three comparables on the complaint form.

## **How many copies of documentation are necessary when submitting the complaint form?**

Please submit one (1) copy of your complaint form and five (5) copies of all other documents. If an insufficient number of copies are submitted, the Board of Review will make copies at a charge of \$1.00 per page in accordance with Rule C.11 (p. 9).

## **What happens if I can't show up for my hearing?**

In the event of a non-appearance by a complainant, the Board of Review will make its decision based on the evidence submitted by both the taxpayer and the assessor. The Board reserves the right to dismiss the complaint if it finds the evidence submitted to be insufficient to establish grounds for the complaint to be filed.

## **When can I have a copy of assessor evidence?**

You may receive a copy of the Township Assessor's evidence at the office of the Board of Review during normal business hours up to two (2) business days prior to the hearing. For purposes of this section, this time period shall include:

- The day of the hearing, up to the hearing time;
- The entire first business day prior to the day of the hearing; and
- The entire second business day prior to the hearing.

Evidence is not available by mail, fax or other means besides a personal appearance at the office of the Board.

## **When will I receive notification of the results from my hearing?**

In most cases, the Board of Review will provide a preliminary decision at the conclusion of the hearing. A final Notice of Findings will be mailed to each taxpayer at the conclusion of the Board's 2009 hearings; this will probably be in February or March of 2010.

## **If I do not agree with the Board of Review's decision, can I appeal it?**

Yes. Decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the Notice of Findings being sent. Appeal forms are available at the County Assessment Office, or on the PTAB web site at <http://www.state.il.us/agency/ptab/assist/forms.htm>.

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**Taxpayers are strongly encouraged to discuss their real estate assessments with the 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 Illinois Property Tax Code requires that valuations for the 2009 assessment year shall be made as of January 1, 2009. 35 ILCS 200/9-155, *et seq.* It also requires that the assessments reflect one-third of the fair cash value of property, as determined by sales from 2006, 2007, and 2008. 35 ILCS 200/1-55. Any party presenting valuation evidence from sales prior to January 1, 2006 or after January 1, 2009 has the burden of proof of establishing why such evidence is not contrary to the property tax code and should be considered by the Board of Review.

## A. Administrative Rules

1. **Convening the Board.** The Board will convene on or before the First Monday of June and will recess from day to day as may be necessary.
2. **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.
3. **Amendments.** These rules may be amended from time to time; amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.
4. **Retroactivity.** A Board complaint decision resulting in a change of assessed value will be effective for only the current assessment year; the Board does not have retroactive power except with regard to omitted property and the process of stipulation of assessed value on appeals which are currently before the Property Tax Appeal Board for prior tax years.
5. **Date of Filing.** Except for communications received via the United States mail, all communications (including, but not limited to, assessment complaints) shall be deemed to have been filed as of the date they are received by the Clerk of the Board.
  - a. Communications transmitted through the United States mail shall be deemed filed with or received by the Board on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. Metered mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date; it is the responsibility of the taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark. This provision applies only to communications transmitted through the United States mail. (5 ILCS 70/1.25) It does not apply to communications delivered by Federal Express, UPS, DHL, or any other commercial or non-commercial delivery entity. Furthermore, this provision does not apply to communications mailed to any location other than the Board's office at 719 South Batavia Avenue in Geneva, Illinois.
  - b. Communications mailed but not received by the Board, or if received but without a cancellation mark or with the cancellation mark illegible or erroneous, shall be deemed filed with or received by the Board on the date it was mailed, but only if the sender

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- establishes by competent evidence that the communication was deposited, properly addressed, in the United States mail on or before the date on which it was required or authorized to be filed or was due.
- c. If a communication is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the communication was mailed. The date of registration, certification or certificate shall be deemed the postmarked date.
6. **Forms.** Forms are available from the Clerk of the Board during regular business hours; selected forms are also available from the Board's web site. The Board will not send forms out by overnight express, fax machine, or any method other than first class mail.
  7. **Ex Parte Communications.** Ex parte communications are those that are from one side in a matter to be considered by the Board, with the other side absent or unrepresented.
    - a. Except in the disposition of matters that agencies are authorized by law to entertain or dispose of on an *ex parte* basis, the Board Members shall not, with respect to any pending complaint, communicate directly or indirectly, in connection with any issue of fact, with any person, party or the representative of any party, except upon notice and an opportunity for all parties to participate.
    - b. An *ex parte* communication received by any Board Member shall be made a part of the record of the pending complaint, including all written communications, all written responses to the communications, and a memorandum stating the substance of all oral communications and all responses made and the identity of each person for whom the *ex parte* communication was received.
    - c. Communications regarding matters of practice and procedure, such as the status of complaints, filing requirements, form letters, scheduling of hearings, administrative review, and the like, are not considered *ex parte* communications under this Section.
  8. **Failure to Follow Board Rules.** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
  9. **Freedom of Information Act Policy.** The Board is a public body as defined in the Freedom of Information Act (5 ILCS 140). As a public body, it is subject to the Act. The following information is provided in accordance with the act.
    - a. The Board is responsible for hearing complaints and corrections on assessments from the county's 16 townships, acting on these applications, reviewing and making recommendations on exempt-property applications, and representing the interest of Kane County before the Illinois Property Tax Appeal Board.
    - b. The Board has no functional subdivisions.
    - c. The Board's operating budget for fiscal year 2009 is \$125,063.
    - d. The Board's office is located in the Kane County Government Center at 719 South Batavia Avenue, Building C, Geneva, Illinois 60134-3000.
    - e. The Board consists of three full members, together with additional members as appointed by the Chairman of the Kane County Board (35 ILCS 200/6-25). The administrative functions of the Board are discharged by the Kane County Supervisor of Assessments, who shall act as the Clerk of the Board.
    - f. The Kane County Supervisor of Assessments serves as the Clerk of the Board (35 ILCS 200/3-30). The Kane County Board does hereby delegate its full regulatory power under

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the Freedom of Information Act to the Supervisor of Assessments or the Supervisor of Assessments' authorized designee.

- 10. Conflicts of Interest.** No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest.
- a. No member may participate in any hearing where the complainant is a family member, personal friend, employee, or business client of the member.
  - b. No member may participate in any hearing where the complainant offers an appraisal or document prepared by the member as evidence in the complaint.
  - c. No member shall testify before the Kane County Board of Review in any capacity regarding any Kane County property.
  - d. No member shall testify before the Illinois Property Tax Appeal Board on behalf of a taxpayer in any capacity regarding any Kane County property.
  - e. Nothing in this section shall be construed to prevent a member from testifying in a complaint where the member is the owner or taxpayer of the property.
  - f. This section shall apply to both full and additional members of the Board of Review.

## B. Meetings

1. **Location.** Regular meetings of the Board will be held at the Kane County Government Center, Building C, 719 South Batavia Avenue, Geneva, Illinois. Meetings may be held at other locations in the County at the discretion of the Board.
2. **Open Meetings.** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (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 themselves 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 borne by 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 (see Rule C.3 for information regarding standing before the Board).
3. **Rescheduling.** Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed.
4. **Improper Conduct or Language.** When a party, the party's agent, or the party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language (including use of racial epithets) which delays or protracts a proceeding, the Board, by any Member, or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.

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5. **Conduct of Meetings and Hearings.** In connection with any proceeding before the Board, the Board shall have full authority to:
  - a. Conduct and control the procedure of the hearing.
  - b. Admit or exclude testimony or other evidence into the record pursuant to these rules.
  - c. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
  - d. Require the production of any book, record, paper or document at any state of the complaint or of the hearing which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, or document may result in the dismissal of the complaint.
6. **Teleconference Hearings.** Each complainant will be given written notice by U.S. Mail of the date and time of the hearing. If the owner or owner's representative wishes to have a hearing by teleconference, the complainant may, after receipt of a hearing notice, contact the Board office and request a hearing by teleconference. When requesting a *Teleconference* hearing, the complainant shall call the Board office at least two business days prior to the hearing date and provide the telephone number the Board can call at the time of the hearing, or as soon afterward as the Board's schedule may permit. The quality of the telephone connection is the responsibility of the complainant. If the complainant cannot be reached at the provided number, or if the call quality is too poor to understand person(s) on the telephone, the Board will treat the situation as a non-appearance by the complainant and will make whatever decision is deemed lawful and just.
7. **Non-Appearance at Hearings.** In the event of a non-appearance by a complainant, the Board reserves the right to dismiss the complaint if it finds the evidence to be insufficient to establish grounds for the complaint to be filed.

## C. Assessment Complaints—General Procedures

1. **Consultation with Township Assessor.** Taxpayers are strongly encouraged to discuss their real estate assessments with the 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.
  - a. 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.
  - b. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor.
2. **Basis for the Assessment Complaint.** There are generally four legitimate bases for assessment complaints:
  - a. Fair cash value (see section D of these rules for further information)
  - b. Equity of assessment (see section E for further information)
  - c. Incorrect physical description of property (see section F for further information)
  - d. Matters of law (see section G of these rules for further information)Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, together with a statement of the contentions of law the contesting party desires to raise. The Board requires that the complainant's evidence be submitted along

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with the original complaint form, except for a documented appraisal report, which must be received in the Board office no more than 14 calendar days after the filing deadline. Copies of all complaints and evidence are forwarded to the Township Assessor.

3. **Standing to File a Complaint.** Only a taxpayer or owner of property (or agent/attorney thereof) dissatisfied with the property's assessment for taxation purposes, 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 a complaint with the Board. Any non-owner (such as an agent or attorney) filing a complaint must have authorization by an owner of record; this authorization must accompany the original complaint form or the form will be returned to the property owner. Authorizations signed by management agents, association presidents (unless accompanied by a resolution of authorization by the association's board), or any party other than the property owner will also be returned to the property owner.
4. **Reductions in Excess of \$100,000.** Pursuant to 35 ILCS 200/16-55, if a complainant is requesting a reduction in assessed valuation of \$100,000 or more, or if a Township Assessor is proposing a settlement that would result in a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district.
  - a. Complainants must supply their requested assessment total in the appropriate space on the complaint form, or must check the appropriate box if it is anticipated that an appraisal report will be submitted that would result in a reduction of \$100,000 or more in assessed value. If this information is not provided the Board will not make a reduction of \$100,000 or more.
  - b. If a Township Assessor is submitting a proposed stipulation that would result in a reduction of more than \$100,000 in assessed value, the Clerk of the Board must be notified by the Township Assessor.
5. **Incomplete Complaint Forms.** Incomplete complaint forms will be returned to the property owner, regardless of who submitted the complaint form. Complaints that have been returned may be resubmitted to the Board, but will not be accepted unless the re-submittal meets the filing deadline established in Rule C.10. The Clerk of the Board is authorized to enforce these provisions on the Board's behalf. For purposes of this section, an *Incomplete Complaint Form* is defined as:
  - a. A complaint form that lacks sufficient information to identify the property in question;
  - b. A complaint form that is not signed by the property owner or taxpayer; or
  - c. A complaint form that is signed by an agent, but is not accompanied by a letter of authorization signed by the property owner.
6. **Facsimiles.** Faxed complaint forms will not be accepted.
7. **Contiguous Parcels.** When filing a complaint, 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.
8. **Excess Land.** An argument that a portion of a property should be treated as excess land shall be supported by a plat of survey detailing the dimensions and locations of all buildings, parking areas, or other improvements; any unimproved areas or storage used, and the product or person flow across the property. The actual use of the property shall be specified. A recent original and clear photograph of the land claimed to be excess shall be filed with the Board.

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- 9. *Complaints for Properties with Multiple Parcel Numbers.*** If a single property has multiple property index numbers, the complaint may be filed on one form; however, the complaint must be accompanied by an addendum clearly stating all property index numbers within the complaint. For purposes of this section, the term *single property* is defined as a property that is physically contiguous, has a uniform ownership, and a uniform highest and best use.
- 10. *Filing Deadline.*** Fully completed complaints must be filed with the Clerk of the Board on or before the 10<sup>th</sup> day of September, or on or before 30 calendar days after date of publication of the current year assessment list (35 ILCS 200/16-55).
- 11. *Submission of Evidence.*** The Board will make its decision based on the evidence submitted. All evidence to support complainant's opinion of market value must be submitted to the Clerk of the Board at the time of filing the Real Estate Complaint except for appraisals, which must be received (irrespective of postmark) no more than fourteen (14) calendar days after the filing deadline.

  - a. For each document, one (1) original and four (4) copies for a total of five (5) copies must be submitted.
  - b. In the event that an insufficient number of copies are submitted, the Clerk of the Board will reproduce the copies at a cost of \$1.00 per page.
  - c. Copying charges will be invoiced to the complainant.
- 12. *Disclosure of Recent Sale Required.*** A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place on or after January 1, 2006, and shall file with the Board appropriate relevant sales documents.

  - a. 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.
  - b. When sales documents reflect a market value substantially above or below the Assessor's market value, taxpayers shall provide the Board with an affidavit from a party, having knowledge of the facts, stating a description of the events leading up to the sale, including prior purchase proposals, cash amounts offered, length of time on the market, and the reasons for the sale.
  - c. Any personal property included in the sale must be fully documented, including its fair cash value.
- 13. *Evidence Submission by Township Assessors.*** All evidence to support the Township Assessor's opinion of market value (including complete Property Record Cards) must be submitted to this office no less than three (3) business days prior to the hearing.

  - a. For each document, one (1) original and four (4) copies for a total of five (5) copies must be submitted.
  - b. In the event that an insufficient number of copies are submitted, the Board will reproduce the copies at a cost of \$1.00 per page.
  - c. Copying charges will be invoiced to the Township Assessor.
  - d. The complainant may receive a copy of the Township Assessor's evidence at the office of the Board during normal business hours up to two (2) business days prior to the hearing. For purposes of this section, this time period shall include:
    - i. The day of the hearing, up to the hearing time;
    - ii. The entire first business day prior to the day of the hearing; and

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- iii. The entire second business day prior to the hearing.
  - e. Evidence is not available by mail, fax or other means besides a personal appearance at the office of the Board.
  - f. Township Assessors are encouraged to have a copy of their evidence available at their offices for complainants, but are not required to do so.
- 14. Hearing Officers.** Any single member of the Board may act as a hearing officer. No decision shall be finalized without the concurrence of at least two members of the Board.
- 15. Hearing Notification.** The complainant's will be notified by U.S. Mail of the hearing date, time and place of said hearing. If a complainant fails to appear for the hearing, the Board will take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just.
- a. For all townships where the assessment roll was certified by the Township Assessor to the County Supervisor of Assessments on or before August 14, 2009, complainants shall be given at least 30 calendar days notice of the hearing.
  - b. For all townships where the assessment roll was certified by the Township Assessor to the County Supervisor of Assessments after August 14, 2009, complainants shall be given at least 14 calendar days notice of the hearing.
- 16. Hearing Format.** Hearings will be conducted in the following format: The complainant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board. The Township Assessor or a representative from his/her office may also be present to give evidence concerning the property and its assessment. Each party may then present closing or rebuttal remarks and then the hearing will close. The Board will consider the evidence and testimony and generally announce their decision at that time.
- 17. Hearing Length.** Because of the volume of complaints before the Board, most hearings are scheduled at fifteen-minute intervals. All presentations by the complainant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame.
- 18. Preliminary Notification.** In most instances, the complainant will be notified at the end of the hearing of the Board's decision and the reason for that decision.
- a. There will be some instances where the Board will need to deliberate further on a case, causing a decision to be rendered at a later date. The Board reserves the right to further alter a decision after a hearing for the purpose of uniformity.
  - b. After all hearings are completed, official findings for each case will be mailed to all complainants. No written decisions will be released prior to this time.

## D. Assessment Complaints 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 the complaint, the value of the subject property must be proved by a preponderance of the evidence.

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3. **Evidence Considered.** If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.
4. **Comparable Properties.** Comparable properties should be located near the subject property and/or in the same subdivision.
  - a. Comparable properties should be similar in size, construction, quality, age, style and condition to the subject property.
  - b. Comparable properties shall be market transactions, based on the definition of Fair Cash Value noted above. Based on the practice of the Illinois Department of Revenue, the following transactions are generally not market transactions:
    - i. Fulfillment of installment contracts for a non-current year
    - ii. Sales between related individuals or corporate affiliates
    - iii. Transfers of less than 100% interest
    - iv. Court-ordered sales
    - v. Sales in lieu of foreclosure
    - vi. Condemnation sales
    - vii. Auction sales
    - viii. Sales where the seller/buyer is a financial institution or government agency
    - ix. Sales where buyer is a real estate investment trust
    - x. Sales where buyer is a pension fund
    - xi. Sales where buyer is an adjacent property owner
    - xii. Sales where buyer is exercising an option to purchase
    - xiii. Trades of property (simultaneous)
    - xiv. Sale-leasebacks
  - c. Any party seeking to include or exclude a sale on the basis of the list in this section shall submit written evidence as to why such sale should be included or excluded.
  - d. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board.
5. **Use of Short Sales as Evidence.** A “short sale” is a sale where the seller has agreed to accept a sale price that is less than the balance on the existing mortgage(s). Short sales are generally considered market transactions by the Illinois Department of Revenue unless they also meet one of the excluding conditions above. Any party seeking to discredit the use of a short sale as evidence in a complaint should submit written evidence as to why such a sale does not meet the definition of Fair Cash Value.
6. **Use of Relocation Sales as Evidence.** A “relocation sale” is a sale where either the buyer or seller is a relocation company or similar entity. As relocation companies are typically compensated in ways that are not reported in real estate transactions, they generally do not meet the statutory definition of Fair Cash Value. Any party seeking to use a relocation sale as evidence in a complaint should submit written evidence as to why such a sale does meet the statutory definition of Fair Cash Value.
7. **Appraisal Evidence.** In the event that supplemental documentation such as a professional appraisal report to establish market value is to be presented, one (1) original and four (4) copies of the appraisal report must be received by the Board no more than fourteen (14)

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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. 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, 2009.
- c. An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from January 1, 2009, 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.

**8. Other Evidence.** Other evidence may consist of, but is not limited to, the following:

- a. Listing contract of the subject property.
- b. Sales contract and closing statement and a Real Estate Settlement Procedures Act (RESPA) statement showing the purchase price and closing date of the property in question.
- c. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
- d. Multiple Listing Service listings showing sales price, sales date, descriptive data, and a photograph of a comparable house. Comparable properties are those located close to the property in question, with the same style, similar size and age as the property in question. Usually three or more such comparable properties with current sales to January 1 of the year in question can provide strong indications of the fair cash value of the property in question.
- e. Value opinions developed by mass appraisal (including those developed and offered by internet firms) will not be accepted as evidence by the Board of Review.

**9. Disclosure of Rental Data Required.** When an assessment complaint for an income-producing property is based on fair cash value, the income and expense data of the property shall be submitted as evidence.

- 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.

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- i. 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 2006, 2007, and 2008.
10. **Occupancy.** Complaints based on occupancy should address market occupancy, not the property's occupancy alone. Therefore, if a complaint for reduced assessment is made based upon decreased occupancy, the complainant is required to provide an affidavit of occupancy for 2004, 2005, 2006, 2007, and 2008, as well as evidence of market rates of occupancy for the same years.

## E. Assessment Complaints Based upon Equity

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly shall provide 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 the assessment of similar properties.
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of the complaint, the inequity of the assessments must be proved by clear and convincing evidence.
3. **Evidence Considered.** If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.
4. **Comparable Properties.** Comparable properties should be located near the subject property and/or in the same subdivision. They should be similar in size, construction, quality, age, style and condition to the subject property. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board.
5. **Disclosure of Rental Data Required.** When an assessment complaint for an income-producing property is based on equity, the income and expense data of the property shall be submitted as evidence.
  - 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, 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 document requested by the Board must be filed.

## F. Assessment Complaints Based upon Incorrect Physical Description of Property

1. **Definition.** An incorrect physical description of the property includes, but is not limited to a substantial difference in the size of the site, size of the improvements, physical features, and locational attributes; the incorrect physical description must have been relied upon by the assessor in the valuation of the property.
2. **Evidence.** Complaints based on the application of an incorrect physical description of a property shall include a copy of the property record card for the subject, a statement

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highlighting the incorrect data, and competent evidence (such as a plat of survey, photograph, or construction documents) of the correct data.

3. **Assessor Access to Property.** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the Township Assessor or intervening taxing body, prior to or during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.
  - a. Any motion made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

## G. Assessment Complaints Based upon Matters of Law

1. **Definition.** Matters of law include such factors as preferential assessment and farmland valuation.
2. **Evidence.** Complaints alleging an incorrect application of law 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.

## H. Corrections

1. **Deadline.** The final filing date for Assessors' corrections and/or instant assessments shall be November 1, 2009 or the final filing deadline for taxpayer complaints for the township, whichever is later.
2. **Notice.** A notice thereof shall be sent to the taxpayer and assessor. A request for a hearing must be made within 14 calendar days of the date posted on the notice by contacting the Board office at the address and phone listed on the first page.
3. **Evidence.** For hearings regarding corrections, the Rules in sections C, D, E, F, and G apply; however, both the taxpayer/property owner and the Township Assessor may present evidence at the hearing without prior submission. Please note that Rule C.12.a is applicable to this process.

## I. Certificates of Error

1. **Error in Fact.** A request for a certificate of error, when presented to the Board, must be accompanied by evidence of proof of "error in fact". Failure to present proper evidence will cause non-concurrence by the Board.
2. **Deadline.** Requests for Certificates of Error for the 2008 tax year must be filed with the Clerk of the Board after April 1, 2009 or on or before October 1, 2009. Requests for Certificates of Error for the 2009 tax year cannot be considered by this Board of Review, and should not be submitted until the 2010 Board of Review convenes.

## J. Omitted Property

1. **Authority.** The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-160, *et seq.*)

# Rules and Procedures

2. **Notice.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least ten (10) business days written notice to the parties concerned advising them of the Board's proposed action.

## K. Equalization

1. **Authority.** Subject to the restrictions of the property tax code, increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any township, or part thereof, or any portion of the county (35 ILCS 200/16-60).
2. **Procedure.** Petitions addressed to the Board regarding matters of equalization must show the class or classes of property, or the taxing jurisdictions that appear to be out of line with the general assessment level prevailing in the County. If such petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

## L. Non Homestead Exemptions

1. **Applications.** Applications for Non-Homestead exemption must be filed on forms furnished by the Board. Parcel number must be on the application and all questions must be answered, failure to comply will result in your Petition being returned. A separate fully completed application must be submitted for each parcel number; unless one legal description covers more than one parcel within the same township. Supporting documentation must be submitted in duplicate for each application (see instruction sheet). Pursuant to Illinois Department of Revenue, failure to complete and provide all evidence will delay final decision.
2. The application must be submitted in duplicate. In the event that an insufficient number of copies are submitted, the Clerk of the Board will reproduce the copies at a cost of \$1.00 per page. The applicant will be invoiced for all copies, and the Board of Review will not act upon the application until the invoice is paid.
3. **Affidavit of Use.** An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property for State of Illinois or U.S. Government.
4. **Photographs.** Photographs (actual, not copies) must be submitted for all Applications for Property Tax Exemption.
5. **Notarization.** Where applicable, applications should be notarized.
6. **Notification of Units of Government.** If the request for an exemption would reduce the assessment by \$100,000 or more, the applicant or agent for the applicant must notify the Units of Government in their jurisdiction. A copy of the letters showing the notification of each Unit of Government must be submitted with the application at time of filing.
7. **Deadline.** Final filing date for Non-Homestead Exemptions and Home Improvement Exemptions shall be before November 30, 2009.

## M. Adoption

1. **Adoption.** These rules are adopted for the 2009 session of the Kane County Board of Review as of July 1, 2009.

John S. Orin, MAI, Chairman

Gerald A. Jones, Member

John R. Voreis, CAE, CIAO, Member

Mark D. Armstrong, CIAO, Clerk

# Checklist

- ✓ **Did you completely fill out all applicable sections of your complaint form?** (*Graphic instructions to filling out a residential complaint form are available at [www.KaneCountyAssessments.org/otherforms.htm](http://www.KaneCountyAssessments.org/otherforms.htm)*)
- ✓ **Did you sign your complaint form?** (*Unsigned forms cannot be set for a hearing.*)
- ✓ **Did you file the complaint by the deadline for your Township?** (*See a list of filing deadlines, visit [www.KaneCountyAssessments.org/Appeal.htm](http://www.KaneCountyAssessments.org/Appeal.htm).*)
- ✓ **If you are filing for a parcel and you are neither owner nor taxpayer, did you include a letter of authorization signed by a property owner or taxpayer?** (*Complaint forms signed by a representative but not including a letter of authorization cannot be set for hearing.*)
- ✓ **Did you provide five copies of each page of any evidence that you included besides the complaint form itself?** (*Otherwise, the Board will charge you \$1.00 per page to make your copies for you.*)
- ✓ **Did you include all the information that you want the Board to consider?** (*You will not be able to provide new evidence at the hearing.*)