

*KNOX COUNTY
BOARD OF REVIEW*



2024 Rules & Procedures

Julie A'Hearn, Chair
Robert Bondi, Member
James West, Member
Sonia M Hochstetler, Clerk

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Township Assessors Contact List

North Multi Township District

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Carrie Abraham 309-345-3631 carrie@ntadnorth.com

64 S Prairie St, Suite 4, Galesburg, IL 61401

Includes: Rio, Ontario, Walnut Grove, Lynn, Henderson, Sparta, Copley, Victoria, Persifer, & Truro.

South Multi Township District

Becky Friedrich 309-345-3664 rfriedrich@mtadsouth.com

Amanda Sundquist 309-345-3664 asundquist@mtadsouth.com

64 S Prairie St, Suite 5, Galesburg, IL 61401

Includes: Galesburg, Knox, Cedar, Orange, Haw Creek, Elba, Indian Point, Chestnut, Maquon, & Salem.

City of Galesburg Township

Laura Williams 309-342-1106

Website: www.ci.galesburg.il.us/assessor

121 West Tompkins St, Galesburg, IL 61401

Knox County Board of Review

Sonia M Hochstetler (Clerk) 309-345-3845

info.assessor@knoxcountyil.gov

121 S Prairie St, Suite 1, Galesburg, IL 61401

2024 Rules of the Knox County Board of Review

OUR MISSION

Acting as an unbiased intermediary between assessors and taxpayers, the Board of Review strives for fair and equitable property assessments in Knox County through the assessment appeal process.

PURPOSE OF THE BOARD

1. On written complaint that any property is over assessed or underassessed, the board shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the board or the Department. The Board may also revise any assessment on their own motion and with notice to the taxpayer.
2. The Board shall act as an equalizing authority, if after equalization by the supervisor of assessments that equalized assessed value of property in the county is not 33-1/3% of the total fair cash value. If the Board finds equalization to be necessary, the Board shall send a written notice of the change in valuation to each taxpayer and send an equalization report to the Illinois Department of Revenue. All decisions are subject to state equalization.
3. The Board adds taxable property (also known as "Omitted Property") to the assessment roll (when real property has been omitted for the current or prior tax years and after written notice to the taxpayer and an opportunity for a hearing)
4. The Board is the final authority in granting or denying homestead exemptions.
5. The Board reviews non-homestead exemption applications and makes recommendations to the Illinois Department of Revenue for final determination.

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. **Adjournment of the Board.** The final adjournment of the Board shall be when the work for that assessment year is completed and the assessment books certified to the county clerk but no later than March 15th of the following year.
3. **Chairperson.** The Board shall nominate and elect a new Chairperson the beginning of each year's session.
4. **Quorum.** Two of the three members shall constitute a quorum. No decision on any property complaint shall be made unless a quorum is present.
5. **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.
6. **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.

7. **Date of Filing.** Complaints and other written correspondence sent by the United States mail shall be considered filed as of the postmark date in accordance with Section I .25 of the Statute on Statutes. Complaints and other written correspondence sent by a delivery service other than the United States Postal System shall be considered as filed as of the date sent as indicated by the shipper's tracking label.
8. **Forms.** Forms are available from the Clerk of the Board during regular business hours; selected forms are also available from the County Assessors web site <https://co.knox.il.us/assessment-office/>. The Board will not send forms out by overnight express, fax machine, or any method other than first class mail.
9. **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.
10. **Failure to Follow Board Rules.** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
11. **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 21 townships, acting on these applications, reviewing and making recommendations on exempt-property applications, and representing the interest of Knox County before the Illinois Property Tax Appeal Board.
 - b. The Board has no functional subdivisions.
 - c. The Board's office is located in the Knox County Annex, 121 S Prairie St, Suite 1, Galesburg, IL 61401.
 - d. The Board consists of three full members. The administrative functions of the Board are processed by the Knox Chief County Assessment Officer, who shall act as the Clerk of the Board.
12. **Conflicts of Interest and Ethics Policy.** 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 Knox County Board of Review in any capacity regarding any Knox County property.
 - d. No member shall testify before the Illinois Property Tax Appeal Board on behalf of an owner or taxpayer of record in any capacity regarding any Knox 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 record of the property.
 - f. No member shall accept any gift of any type from any property owner, attorney, witness, or assessing officer who appears before the Board of Review in any capacity.

13. Duties of the Clerk of the Board of Review

- a. The Chief County Assessment Officer is the Clerk of the Board of Review, hereafter called the "Clerk".
 - b. The clerk of the board of review shall collect and analyze property transfers and property appraisals, and pursue other activities the board considers proper and necessary to aid the board in the determination of the percentage relationship for each assessment district, between the valuations at which locally assessed property is listed and 33 1/3% of the estimated fair cash value of such property, or the values determined in accordance with Sections 10-110 through 10-140 [35 ILCS 200/10-110 through 35 ILCS 200/10-140], or the percentages provided by a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois.
14. **Amendments.** These rules may be amended at any time; amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.

B. MEETINGS

- 1 **Location.** Regular meetings of the Board will be held at the Knox County Annex, 220 E Simmons St, Galesburg, IL 61401. Meetings may be held at other locations in the County at the discretion of the Board.
- 2 **Order of Business.** The Board shall keep a record of all proceedings and the order of business shall be as follows:
 - a. Reading and approving the records of the preceding meeting.
 - b. Considering complaints, petitions and other matters properly brought before the Board.
 - c. Questions or comments from the public may be accepted (within a limited amount of time) at the discretion of the Board.
- 3 **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 of meetings and hearings is permitted by any person; however, it cannot be one in such a way as to disrupt the meeting, and participants will not be required to identify themselves to facilitate such recordings. If you will be audio or video recording, we require a 48-hour notice. Failure to provide notice will result in prohibiting the recording.
 - 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 after the hearing. 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 decide for a more suitable venue.
 - d. 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.
 - e. 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.2 for information regarding standing before the Board).
- 4 **Rescheduling.** Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will only be changed at the discretion of the Board.
- 5 **Improper Conduct or Language.** When a party, the party's attorney, 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.
- 6 **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.
- 7 **Non -Appearance at Hearings Scheduled at Taxpayer or Owner of Record Request.** Failure to appear at the appointed time and date of a scheduled hearing when a taxpayer or Owner of Record requested an oral hearing or if requested by the Board, will result in your appeal to be dismissed. The Board will notify the complainant by United States Mail, to the complainant's last known address, of such action.

C. ASSESSMENTS COMPLAINTS

GENERAL PROCEDURES

It is strongly recommended that the owner or taxpayer of record discuss his/her assessment with the **Township Assessor** prior to the filing of a complaint with the Board of Review. Many times, the reason for the assessment can be made clear and the need for the filing of a complaint eliminated. If, after talking with the township assessor, the owner or taxpayer of record still wishes to pursue a formal complaint, the township assessor can supply property record cards for the subject property as well as any comparable properties that you choose. The assessor should not fill out the complaint form for you, or suggest comparable properties for you to use. The 30-day time limit for filing from the date of publication will not be changed to allow for discussing the assessment with the assessor.

- 1 **Basis of Complaint.** The State of Illinois Property Tax Code requires that all non-farm property be assessed at 33 1/3 percent of fair market value and that like property be assessed in a like manner (equity). All farm land assessments are based on total agriculture use value as determined by the State Farmland Assessment Review Committee rather than fair market value. The Knox County Board of Review will review complaints of assessed values on farm residences, farm home site and farm buildings. The Board of Review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue. A formal complaint may be filed when it appears that:
- a) The assessor's market value is higher than actual market value (Section D).
 - b) The assessment is higher than those of similar neighboring properties (Section E).
 - c) The assessment is based on an incorrect physical description of the property (which 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 property) (Section F).
 - d) Property qualifies for preferential assessment (Section G).
 - e) Neither the amount of taxes paid, nor the change in the individual or aggregate property tax rates, nor the percentage of assessment change are appropriate bases for contesting the assessment of a property. The Board of Review has no authority over any valuation prior to the 2024 year; therefore, percentage of assessment change is not a valid basis for an assessment complaint. Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, together with a statement of the contention(s) of law the contesting party desires to raise.

THE BOARD OF REVIEW ACTS ONLY ON ASSESSED VALUES AND DOES NOT DISCUSS OR ACT ON THE AMOUNT OF TAX BILLS!

2 **Standing to File a Complaint.** In order to determine standing to file a complaint, the following rules shall apply:

- a) Taxpayers and property owners may file complaints on their own properties. If the owner or taxpayer of record is a lessee, the complete lease shall be submitted to determine that they are the taxpayer of record.
- b) In the case of property owned by a trust, the trustee of the trust may file the complaint.
- c) Either party to an Agreement for Deed (contract), may file a complaint on the property which is the subject of the Agreement for Deed. A copy of the Agreement will be required from either the buyer or seller in order to have standing to file the complaint.
- d) Corporations, limited liability companies, limited partnerships and other similar entities shall be represented at all stages before the Knox County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCA 205/1). Appeal forms must be signed and submitted by an attorney. The Knox County Board of Review requires that attorneys provide their license number on each appeal. **OR A Corporation or Limited Liability Corporation "LLC" owning property can be represented by an individual, if that person is either: 1) majority stockholder or 2) majority member of the LLC. The proof of being a majority stockholder of the Corporation or majority member of the LLC will be a signed and sealed original resolution that provide that the individual is a majority stockholder or member and has been designated as the sole representative, and this resolution must be presented as part of the application to request the review of the property tax assessment.**
- e) Owner or Taxpayer of record may designate an attorney to represent them by submitting written authorization with their complaint. **The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner or taxpayer of record and dated with the current date. The authorization MUST BE NOTARIZED. Failure to supply the authorization shall result in dismissal of the appeal.**
 - i. Only persons licensed to practice law in the State of Illinois shall be allowed to represent a party at a Board of Review hearing ("Designated Attorney of Record")
 - ii. If the appellant is being represented by an attorney, all notices, communications, and the final decision will be mailed to the attorney only.
- f) Taxing districts shall be represented at a Board of Review hearing by any person licensed to practice law in the state of Illinois (see section 2, above, regarding the written authorization). Failure to provide attorney representation at the hearing may result in dismissal of the appeal.
- g) Accountants, tax representatives, tax advisors, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board hearings.
- h) A Condominium Association may, on behalf of all or several of the owners that constitute the association, file a complaint to the Board or intervene in a complaint filed by a taxing body.
- i) Any taxpayer or property owner who timely files an assessment complaint for an association unit shall be deemed to have opted out of any filing made by an Association.

3 **Reductions in Excess of \$ 100,000.** Pursuant to 35 ILCS 200/1 6-55 In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall also serve a copy of the petition on all taxing districts as shown on the last available tax bill at least 14 days prior to the hearing on the complaint. Service may be by electronic means if the taxing district consents to electronic service and provides the board of review with a valid e-mail address for the purpose of receiving service. All taxing districts shall have an opportunity to be heard on the complaint. A taxing district wishing to intervene shall file a request to intervene with the board of review at least five days in advance of a scheduled hearing.

a) It is, therefore, **REQUIRED THAT OWNERS OR TAXPAYERS OF RECORD SUPPLY THEIR ESTIMATE OF CORRECT VALUE ON THE COMPLAINT FORM.**

4 **Time for Filing a Complaint.** Fully completed complaints must be filed with the Board of Review within 30 days after publication of said township assessment roll in the local newspaper (35 ILCS 200/1 6-55). If a complaint is received AFTER the statutory thirty (30) days from publication filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline.

Such late filed complaints will not be considered as valid complaints and will not be considered by the Board of Review. No decision will be made on late filed complaints

- a) It is the responsibility of the owner-or taxpayer of record or attorney for the owner or taxpayer of record to make certain that their mailing bears the correct postmark.
- b) Mailings postmarked by the US Postal Service are considered filed on the date postmarked.
- c) Metered mail must also bear the official US Postal Service date stamp, otherwise the date received will be considered the file date.
- d) Hand deliveries are considered filed on the date received by the Clerk of the Board of Review.
- e) Faxed complaints will not be accepted.
- f) During complaint session, the clerk to the Board of Review will only be during office hours are: Monday through Friday-8:30 a.m. until 4:30 p.m. We are closed on Saturday, Sunday, and County holidays.

5 **Non-Compliant Complaint Forms.** In the case of complaint forms deemed not in compliance with Board of Review's rules, the Board will send notification acknowledging receipt of the complaint. Such notification will include a copy of the first page of the complaint form and an explanation of which rules have not been complied with. The complainant will be provided 10 business days to bring the complaint into compliance. If the complaint is brought into compliance within the time as extended by the Board of Review, the complaint will be deemed to be complying if it follows the Board of Review rules and will be processed in the same manner as any other complaint in compliance with the rules. For purposes of this section, a complaint form deemed not in compliance with Board of Review rules 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 of record; or
- c) A complaint form that is signed by an attorney, but is not accompanied by a letter of authorization signed by the property owner or taxpayer of record. The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner or taxpayer of record and dated with the current date. The authorization MUST BE NOTARIZED. Failure to supply the authorization shall result in dismissal of the appeal.
- d) A complaint form that is signed by the lessee, but is not accompanied by the entire lease.
- e) A complaint form that does not indicate a requested value, either by full market value or assessed value.
- f) A complaint form that is not submitted with two (2) full copies.

6 **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 to Appeal' (available at the Board of Review office) 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.

7 **Submission of Evidence.** The Board will consider all evidence submitted. All evidence to support complainant's opinion of market value must be submitted to the Clerk of the Board.

8 **Disclosure of Recent Sale Required.** An owner or taxpayer of record should disclose the purchase price of the property and the date of purchase if it took place within the last three (3) years and shall file with the Board appropriate relevant sales documents.

- a) Both the seller's and the buyer's identity should 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 arm's length (sale between two parties, neither is related to or under abnormal pressure from the other).
- 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 should be fully documented, including its fair cash value.

9 **Procedures for Filing a Complaint**

- a) The Board will meet with the Public and/or Assessor through a scheduled appointment. No walk-in unscheduled meetings will be accepted
- b) All complaints relating to real estate assessments must be filed on the current forms provided by the Board of Review; the Board of Review will not accept outdated forms. This form is available at the Board of Review office or on-line at <https://co.knox.il.us/assessment-office/>. Forms are also available at most township offices. All complaint forms and evidence or additional information to be considered must be submitted in duplicate. It is suggested you keep one copy for your records.
- c) If a complaint deals with the land and the building(s) on one parcel number as separate issues, they are still to be filed on one complaint form. Even if an owner or taxpayer of record states that his/her complaint is only on either the land or the building(s), the Board of Review will review the entire assessment, not just the objected part.

10 **Procedure of Accepting Complaints**

- a) The Clerk of the Board will assign a docket number upon receipt of a complaint form. A copy of your evidence will be submitted to the Township for review. The Township will present evidence concerning the property and its assessment.
- b) The Board of Review will review all complaints and may elect to render a proposed decision. Such proposal will be mailed to the owner or taxpayer of record. If the owner or taxpayer of record agrees with the proposed decision that will become the Final Value. If the proposed decision is not satisfactory, you must call to request a hearing within 10 days of your notice and attend that hearing, or if a hearing was waived (assessment complaints- residential property), the Board will render a decision based on the evidence in the file. If you are satisfied with this decision, no further action is necessary and the decision will become final.
- c) The owner or taxpayer of record will be notified by mail of the date and time of their scheduled hearing.
- d) Failure to submit evidence may result in a final decision issuing “no change”. Failure to attend the scheduled hearing will result in your appeal to be dismissed
- e) **For Residential valuation complaints only (does not apply to Homestead exemptions):** If the complainant and/or the representing attorney wish to have the hearing heard on the evidence on hand, without being present, they may sign the WAIVER OF HEARING (the complainant is not required to be present; a decision by the Board of Review will be based on the documentation/evidence submitted with the Appellant's original appeal) that is located on the second page of the complaint form. A waiver of hearing is only applicable for valuation complaints on residential property. If a hearing is desired, the Board of Review requires all owners or taxpayers of record or their attorney to be present at their hearing.
- f) All Board hearings are open to the public.

11 **Hearings by the Board of Review**

- a) The Board of Review takes its responsibilities very seriously and takes great care in trying to resolve owner or taxpayers of record complaints.
- b) The Board of Review has “In Person Hearings” only which are held in the Knox County Annex, 220 E Simmons St, Galesburg, IL 61401, or at such other place in Galesburg, IL as the Board of Review shall appoint from time to time by written notice. Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will only be changed at the discretion of the Board. If your appeal is dismissed, the owner or taxpayer of record will not have the opportunity to file an appeal with the Property Tax Appeal Board.
- c) Any single member of the Board of Review may act as a Hearing Officer; however, no determination shall be made without at least two (2) members of the Board of Review agreeing.
- d) Residential hearings are limited to 10 minutes.
- e) Commercial hearings are limited to 15 minutes.
- f) Owners or taxpayers of record may represent themselves (Corporations, limited liability companies (LLC), **partnerships and other similar entities must comply with (2, d) of the Standing to File a Complaint in these BOR rules**), or be represented by a properly

authorized attorney, who is licensed to practice law in the State of Illinois. An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel.

- g) No new evidence should be presented at the hearing. No further rebuttal from any party will be accepted.
- h) The owner or taxpayer of record and other witnesses should be prepared to testify under oath. Testimony by accountants, tax consultants, appraisers, real estate experts, and any other consultants is acceptable, but these people may not conduct questioning or any cross examination at the hearing.
- i) The Township Assessor or a representative from that office will highlight evidence concerning the property and its assessment. The owner or taxpayer of record will also highlight his/her own evidence. Whenever the owner or taxpayer of record is requesting a reduction in assessed valuation of \$100,000 or more, the taxing districts affected by this request may appear at the hearing with questions. Nothing in this section shall be deemed to prevent third-party assistance so that those property owners or taxpayers of record with language, disability, or other barriers may participate in hearings before the Board of Review. Owner or taxpayers of record with such barriers will be required to sign an Assistance Authorization form, which will be available at the Board of Review office. The Assistance Authorization Form can be used to grant authority to a member of the property owner or taxpayer of records immediate family or another person with a close personal relationship to the property owner or taxpayer of record to assist, or represent the property owner or taxpayer of record at the hearing.

12 **Decisions of the Board of Review**

- a) When a complaint is filed, the Board of Review may adjust any part of the assessment on the property or make no adjustment in the assessment.
- b) The Board of Review will render a decision regarding the assessment of the parcel(s) under review after all evidence has been highlighted at the hearing.
- c) The "Final Notice of Decision" will be mailed to the owner or taxpayer of record or attorney of record.
- d) All final decisions are mailed on the same date. The final decision date is determined after all complaints have been reviewed and heard.

13 **Appeal of Board of Review Decisions**

- a) The owner or taxpayer of record may appeal the decision of the Board of Review (excluding homestead exemptions) by filing a written petition for review with the State Property Tax Appeal Board. The website is <http://www.ptab.illinois.gov/>.
- b) This petition must be filed within 30 days after the "Final Notice of Decision" is mailed to the owner or taxpayer of record, or attorney.
- c) Forms for appeal are available directly from the State of Illinois Property Tax Appeal Board. The website is <http://www.ptab.illinois.gov/>.
- d) Property Tax Appeal Board (PTAB) hearings are held at a location determined by the PTAB and are presided over by a hearing officer representing the (PTAB).

D. ASSESSMENT COMPLAINT BASED UPON FAIR MARKET VALUE

- 1) **Definition.** Fair Cash Value is often used interchangeably with "Fair Market Value." Illinois law defines Fair Cash Value 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).

- 2) **Burden of Proof.**

The Illinois Property Tax Code requires that valuations for the 2024 assessment year shall be made as of January 1, 2024. (35 ILCS 200/9-155 et seq.) It also requires that the assessments reflect one-third of the fair cash value of the property, as determined by sales from 2021, 2022, and 2023. Any party presenting valuation evidence from sales prior to January 1, 2021 or after January 1, 2024 has the

burden of proof of establishing why such evidence best represents the valuation period in question and should be considered by the Board of Review.

- 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 comparable 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 should be market transactions, based on the definition of Fair Market Value noted above.
 - c) Comparable properties offered in testimony that were not submitted with the original complaint may or may not be considered by the Board at their discretion. However, the assessor will then be given 5 days to review the information and respond to the Board if applicable.
- 5) **Appraisal Evidence.** Appraisal report(s) which are not filed in a timely manner (in accordance with C) 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 should have a valuation date of January 1, of the current assessment year.
 - c) An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from January 1 of the current assessment year, 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) Appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the documented appraisal report whose signature appears thereon.
- 6) **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 disclosure 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) Recent photographs of the subject property and if applicable, photographs of any comparable properties you are submitting.
- 7) **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.
 - 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 previous three (3) years.

E. ASSESSMENT COMPLAINT BASED ON 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 1 970). 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 comparable 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.
- 5) **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.
 - 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 previous three (3) years.

F. ASSESSMENT COMPLAINT 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 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 owner or taxpayer of record 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 owner or taxpayer of record 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 owner or taxpayer of record.

G. ASSESSMENT COMPLAINT BASES UPON PREFERENTIAL ASSESSMENT

- 1) **Definition.** Preferential assessments are assessment procedures established by Article 10 of the Illinois Property Tax Code (<http://tax.illinois.gov/LocalGovernment/PropertyTax/>).
- 2) **Evidence.** Complaints 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. It shall also include an explanation of why the property in question qualifies for such preferential assessment and the valuation sought by the appellant.

H. CORRECTIONS

- 1) **Definition.** A correction, when used by the Knox County Board of Review, is a request by a Township Assessor to revise and correct an equalized assessed value that has already been certified to the Board, or a correction made on the Board's own motion.
- 2) **Deadline.** The final filing date for Assessors' corrections and/or instant assessments shall be November 30th of the assessment year, or the final filing deadline for owner or taxpayer of record complaints for the township, whichever is later.
- 3) **Notice.** A notice thereof shall be sent to the owner or taxpayer of record and assessor. If the owner or taxpayer of record does not agree with the revised assessment, a written complaint must be filed within 15 calendar days of the date posted on the notice. If you are satisfied with this decision, no further action is necessary and the decision will become final.

I. OMITTED PROPERTY

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

J. HOMESTEAD EXEMPTION APPEALS

- 1) **Authority.** The Board of Review has the final authority to grant or deny homestead exemptions (35 ILCS 200/1 6-70). To be eligible to file a homestead exemption appeal, the original application filing date deadline with the Supervisor of Assessments must have been met.
- 2) **Standing to File a Complaint.** If you are the lessee of the property, the complete lease shall be submitted to determine your leasehold interest. You may designate an attorney to represent you by submitting written authorization with your complaint. The written authorization must include authorization for the assessment year that is being appealed. The authorization must be signed by the owner or taxpayer of record and dated with the current date. The authorization MUST BE NOTARIZED. Failure to supply the authorization shall result in dismissal of the appeal.
- 3) **Forms.** When appealing a decision regarding a Homestead exemption you will use the assessment complaint form, and check the Other Reasons' box (Section 2) and write in the exemption you were denied.
- 4) **Evidence.** You MUST submit relevant evidence to support your appeal. If represented by an attorney, a legal brief must be submitted. Failure to submit evidence may result in the dismissal of the appeal.

- 5) **Hearings.** The Board of Review may choose on their own motion to schedule a hearing, or to render a decision based on all of the information submitted. If the Board chooses to hold a hearing, the Complainant **MUST** appear at the scheduled hearing, regardless if represented by an attorney. If the appellant does not appear, the complaint shall be dismissed.
 - a) Hearings are held in the Knox County Annex, 121 S Prairie St, Suite 1, Galesburg, IL 61401.
 - b) Any single member of the Board of Review may act as a Hearing Officer; however, no determination shall be made without at least two (2) members of the Board of Review agreeing. Hearings are limited to 10 minutes.
 - c) Owners or taxpayers of record must attend the hearing, but may also engage a properly authorized attorney, who is licensed to practice law in the State of Illinois. (See Section D. 2., above, regarding the attorney authorization). An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client.
 - d) The owner or taxpayer of record and other witnesses should be prepared to testify under oath. Testimony by accountants, tax consultants, appraisers, real estate experts, and any other consultants is acceptable, but these people may not conduct questioning or any cross examination at the hearing.
2. **Appeal of Findings of the Board.** If you are not satisfied with the final Board of Review decision, you **CAN NOT** file an appeal with the Property Tax Appeal Board. Instead, you may file a Tax Objection with the Circuit Court after you have received your tax bill. For more information refer to the Illinois Property Tax Code 35 LCS 200/23-5 and 35 ILCS 200/23-10.

K. NON HOMESTEAD EXEMPTIONS

Applications. Applications for Non-Homestead exemption must be filed on forms furnished by the Board. The PIN 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 PIN; 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.

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.

Photographs. Photographs (actual, not copies) must be submitted for all Applications for Property Tax Exemption.

Notarization. Where applicable, applications should be notarized.

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 (County, Municipality, School District, College District, and Fire Protection District) in their jurisdiction. A copy of the letters showing the notification of each Unit of Government, and the certified receipts must be submitted with the application at time of filing.

Deadline. Final filing date for Non-Homestead Exemptions shall be before November 30th, 2024

L. ADOPTION

These rules are adopted for the 2024 session of the Knox County Board of Review as of May 31, 2024.