

## 2020 Rules of the Jackson County Board of Review

The Jackson County Board of Review consists of three members, appointed by the Chairman of the Jackson County Board. The Board has the authority to confirm, reduce or increase any assessment as appears just. The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal, according to the law, based on standards of fair cash value, uniformity, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an a party bring an appeal, the assessor and or other interested parties. The Board of Review does not have the authority to directly change actual property tax bills.

Taxpayers are strongly encouraged to discuss their real estate assessments 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 eliminating the need for filing a complaint. After talking with the Township Assessor, taxpayers still wishing to pursue an assessment complaint must follow the rules and procedures of the Board. A list of the Township Assessors with their contact information may be found at <https://www.jacksoncounty-il.gov>

Please note that the time period for filing a complaint regarding tax assessments is not extended while discussing the assessment with the Township Assessor.

The duties of the Board of Review include the following:

- After notice to the taxpayer and an opportunity for a hearing, to raise individual assessments when it is determined the assessments are too low.
- After notice to the taxpayer and the Supervisor of Assessments and an opportunity for a hearing, to lower individual assessments when it is determined the assessments are too high.
- After notice to the taxpayer and an opportunity for a hearing, to add taxable property to the roll.
- Determine the exemption of certain homestead property.
- Assess property no longer exempt from taxation.
- Equalize assessments between townships, areas and classes of property.

In all six of the above duties, the Board of Review may act either on its own motion or on the complaint of a property owner or a taxing body.

The Board of Review adopts these rules and procedures "for the guidance of persons doing business with the Board and for the orderly dispatch of business" pursuant to 35 ILCS 200/9-5. Questions regarding the rules and procedures may be directed to the Board of Review office at 16 South 10th Street, Murphysboro, Illinois 62966 (618) 684-4907.

## **A. Administrative Rules**

1. Convening the Board. The Board will convene on the first Monday of June of each calendar year and will recess from day to day as may be necessary.
2. Location of Meetings. Unless otherwise announced, all meetings including hearings of the Board of Review will be held at the Board of Review office. Meetings may be held at other locations in the County at the discretion of the Board.
3. Publication of the Location and Agenda for Meetings and Hearings. An agenda and a notice of the location of meetings and hearings of the Board of Review shall be posted in the Board office and on the Board of Review website at least 48 hours in advance of the hearing or meeting.
4. Quorum and Attendance by Electronic Means. Unless otherwise provided, the business of the Board of Review shall be conducted by at least two members being physically present at the location where the meeting is to be conducted. Pursuant to 5 ILCS 120/7, if a quorum is present, the Board may allow a member of the Board to attend the meeting by audio or video electronic communication, if the member is prevented from physically attending because of personal illness or disability, employment purposes or the business of the public body or a family or other emergency.
5. Opportunity for Public Comments. Citizens may be granted an opportunity to speak at any public meeting of the Board of Review. See 5 ILCS 120/2.06(g). The Chair of the meeting may place reasonable limits on the length of each comment, and may cut off a comment if it is irrelevant, repetitious, or disruptive.
6. Forms. Forms seeking an adjustment or reduction in real estate assessment are available on the Board of Review website and in the Supervisor of Assessments Office and Board of Review Office during regular business hours.
7. Open Meetings Act Policy. Meetings of the Board are open to the public, subject to the exceptions provided in the Illinois Open Meetings Act, 5 ILCS 120. At least twice yearly, the Board of Review will review minutes of all closed sessions to determine whether the need for confidentiality still exists as to all or part of those minutes, or whether the minutes or portions thereof should be made available to the public.
8. Freedom of Information Policy. The Board of Review is a public body as defined by the Freedom of Information Act, 5 ILCS 140. Requests made under this act should be directed to Tammy Ehlers, FOIA Coordinator for the Board of Review at the Board office at 16 South 10<sup>th</sup> Street, Murphysboro, Illinois. A payment may be required for photocopying expenses.

9. **Date of Filing.** All complaints and written correspondence shall be filed in person or by mail at the Board of Review office. Complaints and other written correspondence sent by the United States Postal Service shall be considered filed as of the postmark date. Complaints and other written correspondence sent by a delivery service other than the United States Postal Service shall be considered as filed as of the date sent as indicated by the delivery service's tracking label.
10. **Retroactivity.** A decision resulting in a change of assessed value will be effective for only the current assessment year. The Board does not have retroactive power to change assessed value except with regard to omitted property and stipulations of assessed value on appeals currently pending before the Property Tax Appeal Board for prior tax years.
11. ***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. Except in the disposition of matters that agencies are authorized by law to entertain or dispose of on an *ex parte* basis, members of the Board of Review 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.
  - a. An *ex parte* communication received by any member of the Board 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.
  - b. Communications regarding matters of practice and procedure, such as the status of complaints, filing requirements, form letters, and scheduling of hearings should be referred to the Coordinator of the Board.
12. **Ethics and Conflicts of Interest.** No member of the Board of Review shall participate in any hearing in which the member has a conflict of interest.
  - a. No member may participate in any hearing where the complainant is a family member, personal friend, employer, 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 Board of Review on behalf of a taxpayer or complaining party in any capacity regarding any property in Jackson County.
  - d. No member shall testify before the Illinois Property Tax Appeal Board or any court proceeding on behalf of a taxpayer in any capacity regarding any property in Jackson County.
  - e. 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. Severability. The provisions of these rules are severable. In the event any section, provision, or terms of these rules are determined to be invalid by a court or other authority of competent jurisdiction, the remaining sections or provisions shall continue in full force and effect.
14. Amendments. These rules and procedures may be amended from time to time. Unless otherwise indicated, the amendments are effective upon adoption and upon posting in the Board of Review office and on the Board of Review website.

## **B. Certificates of Error**

1. Certificates of Error. A taxpayer may discover a factual error in an assessment after the deadline for filing complaints has passed. Under certain circumstances, relief may still be available through a certificate of error. A certificate of error is basically an acknowledgement by the assessor that an error occurred in the assessment of property. It is a statutory device used to correct a variety of mistakes discovered after the assessment rolls have closed. It cannot be used to correct alleged errors of judgment as to the value of the property.
2. Bases for Certificate of Error include:
- a. Homestead exemptions for which a property was eligible but the exemption was not applied to the property tax bill
  - b. A duplicate assessment
  - c. Damaged or destroyed improvement
  - d. An incorrect description of assessed property

- e. Approval of a non-homestead property tax exemption by the Department of Revenue if the property was eligible prior to the year for which it was approved (See [35 ILCS 200/14-25](#))
3. Filing An Application for a Certificate of Error. An application for a certificate of error may be filed at the Supervisor of Assessments' office or at the Board of Review office. Forms are available at the Supervisor of Assessments' office, the Board of Review office and on the Board's website.
4. Submission. The certificate of error procedure is separate and distinct from the refund procedure available to the taxpayer. The Supreme Court has held that "the General Assembly intended the certificate of error procedure to be an expeditious summary process, without participation by the taxpayer, for correcting the assessor's errors." Therefore, requests for Certificates of Error will be accepted when submitted by Township Assessors or the Supervisor of Assessments or at the taxpayers request. Additionally, the Board may issue a certificate of error on its own motion.
5. Evidence. 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 may cause the application to be denied.
6. Limitations on Authority. The authority to issue a Certificate of Error is limited by state law.
  - a. Except for Certificates of Error issued under [35 ILCS 200/14-25](#), the Certificate of Error must be issued "before judgment" for that particular taxable year (See [35 ILCS 200/16-75](#)). The term *judgment* is a reference to the "annual application for judgment" that is in conjunction with the annual tax sale.
  - b. Neither the Supervisor of Assessments nor the Board of Review has authority to issue Certificates of Error after the annual application for judgment has passed.

### **C. Assessment Complaints**

There are generally four legitimate reasons for assessment complaints:

- a. Overvaluation;
- b. Equity of assessment;

- c. Discrepancy in Physical Data;
- d. Property qualifies for Preferential Assessment;

The amount of taxes paid, the change in the individual or aggregate property tax rates, and the percentage of assessment change are not appropriate bases for contesting the assessment of property. The Board of Review has no authority over any valuation prior to the current tax year. Accordingly, the percentage of assessment change is not a valid basis for an assessment complaint.

1. **Filing Deadline.** Fully completed complaints must be filed with the Coordinator of the Board on or before 30 calendar days after date of publication of the current year's assessments by the Supervisor of Assessments.
2. **Evidence in Support of Complaint.** Every assessment 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 requires that the complainant's evidence be submitted along with a **FULLY COMPLETED** complaint form and that it includes an estimate of the fair market value of the property. If the complaint relies on a certified appraisal report, the completed appraisal report must be received in the Board office within 14 calendar days after filing the complaint. Complaint forms may be obtained from the Board of Review office and from the Board's website.

Complainants wishing to file an appeal on multiple parcels must file a separate appeal form for each parcel.

3. **Standing.** Only an owner of a Jackson County property or taxpayer of that subject property, dissatisfied with the property's assessment, or a taxing body that has a tax revenue interest in the decision of the Board of Review on an assessment made by any local assessment officer may file a complaint with the Board of Review. A person or entity is considered a taxpayer, for standing purposes, if they are legally obligated to pay the taxes on the subject property.

**Representation.** Individual owners or individual taxpayers may represent themselves or retain an Illinois licensed attorney to represent them before the Board. Corporations, Limited Liability Companies, limited partnerships and other similar entities must be represented in an assessment appeal to the Jackson County Board of Review by a person licensed to practice law in the State of Illinois.

- a. Any non-owner representing an owner before the Board of Review is engaged in the practice of law. Only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner.
  - b. The Board of Managers of a Condominium Association that has been organized under the Illinois Condominium Property Act has the power to file an assessment complaint on behalf of all property owners in the Condominium Association in accordance with 765 ILCS 605/10(c). A copy of the minutes showing the authorization to file a complaint must be provided at the time of filing.
  - c. Any taxpayer or property owner who timely files an assessment complaint for a condominium unit shall be deemed to have opted out of any filing made by a Condominium Association.
  - d. Any party seeking to contest the standing of another party to file an assessment complaint must do so in writing to the Coordinator of the Board within the same time limits established to provide evidence under these Rules and Procedures.
4. Requests for 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.
  - b. The Coordinator of the Board must be notified if a Township Assessor is submitting a proposed stipulation that would result in a reduction of more than \$100,000 in assessed value.
5. **Incomplete Complaint Forms. Incomplete forms may be returned.** Complaints that have been returned may be resubmitted, but will not be accepted unless the resubmission meets the filing deadline established in these rules or as required by law. The Coordinator 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 an authorized agent of the property owner.
- c. A complaint form signed by an agent but is not accompanied by a letter of authorization or other form documenting the agent's authority.
- d. A complaint form that does not state the requested fair market value of the property.
- e. Complaint form that is not accompanied by evidence.

Filing a complaint form that is incomplete or otherwise lacks evidence may result in a dismissal of the complaint.

6. Facsimiles and Electronic Mail. Faxed and/or e-mailed complaint forms will not be accepted.
8. Submission of Evidence. The Board will consider all evidence submitted. All evidence to support the complainant's opinion of market value must be submitted at the time of filing the complaint except for appraisal reports prepared by appraisers certified to practice by the State of Illinois, which must be received no more than 14 calendar days after the filing the complaint. Appraisal reports prepared by certified appraisers must conform to the standards of the Uniform Standards of Professional Appraisal Practice (USPAP).
9. Evidence in Support of the Complaint. Evidence that may be submitted but is not required includes:
  - a. a current appraisal prepared by a certified appraiser
    - i. the Board of Review will only accept appraisals in accordance with The Public Officers Prohibited Activities Act.
  - b. a document showing the property record cards for at least three comparable parcels
  - c. a document showing the cost of construction
  - d. current rental contracts for the subject property
  - e. current photographs of the property showing the condition of the property. (Submitted photographs must show all views of the property.)

10. A FULLY completed appeal form is required. This includes parcel number, address of property, requested fair market value, signature of taxpayer or letter of attorney's authorization, address and phone number of complainant, fully completed property comparison grid and other supporting evidence.
  
11. Disclosure of Recent Sale Required. A taxpayer shall disclose the purchase price of the property and the date of purchase if the sale and purchase took place within the preceding 24 months of the filing of the complaint. A complaint relying on a recent sale 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 at arms length.
  - b. When sales documents reflect a market value substantially below the Assessor's market value, taxpayers shall provide the Board with evidence that the sales price reflects the actual market value.
  - c. Any personal property included in the sale must be fully documented, including its fair cash value.
  
12. Evidence Submission by Township Assessors and Taxing Bodies. Township Assessors may submit evidence regarding a property subject to an assessment complaint. Taxing Bodies may intervene in assessment-complaint proceedings pursuant to [35 ILCS 200/16-55](#). All evidence to support the Township Assessor's or Taxing Body's opinion of market value (including complete Property Record Cards) must be submitted to the Board of Review no less than five business days prior to the hearing.
  - a. The complainant may receive a copy of the Township Assessor or Taxing Body's evidence at the Board's office during normal business hours.
  - b. Evidence is not available by mail, fax or means other than a personal appearance at the Board's office.
  - c. Township Assessors and Taxing Bodies are encouraged to provide a copy of their evidence to complainants but are not required to do so.
  - d. If insufficient evidence relative to the complaint is submitted by the Township Assessor or taxing body, the Board may, at its sole discretion, conduct an independent investigation regarding the claim.

12. The board shall consider the evidence submitted with the taxpayer complaint and make a tentative decision regarding the parcel's fair market value. Taxpayers who are not satisfied with the tentative decision must request a hearing within 10 days of the postmark date of the tentative decision. If no hearing is requested the tentative decision shall be deemed to be accepted by the taxpayer.

**D. Conduct of Meetings and Hearings**

1. General Power of the Board to Conduct 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 stage of the complaint or of the hearing that is the foundation for any evidence or testimony presented in the complaint. The failure to produce a book, record, paper, or document may result in the dismissal of the complaint.
2. Audio or Video Recordings. Any person is permitted to make an audio or video recording of the hearing or meeting. Such recordings must be done in a way that will not disrupt or hinder the meeting. Complainants wishing a transcript of any session or hearing must provide a court reporter at the complainant's expense. If the transcript is to be used in any subsequent appeal of a decision by the Board of Review, a certified copy of the transcript must be provided to the Board within 15 days of the filing of such appeal.
3. Accommodation for large groups. Because of the limited capacity of the Board offices, complainants anticipating the attendance of more than five witnesses or other persons must notify the Board at least five days prior to the scheduled hearing so that arrangements may be made for a larger venue.
4. Observers' Participation. Observers do not have a right to speak or present evidence unless called to do so by someone with standing before the Board of Review or by a member of the Board.

5. 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.

6. Hearing notification. Appellants will be notified by mail or telephone, and in rare cases by email. It is the responsibility of the appellant to make sure the Board has the correct information.

Complainants who request a hearing will be notified by U.S. Mail of the hearing date, time and place of said hearing. Complainants may request an alternative hearing date if they have a conflict. These requests may not be MADE later than 5 days before the scheduled hearing date and may be granted at the discretion of the Board. 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.

7. Hearing Format. Hearings on complaints will be conducted in the following format:

- a. If the taxpayer wants to present evidence that was not submitted with the complaint, that evidence must be submitted to the Board at least five (5) days before the date of the hearing.
- b. The complainant may present testimony regarding the assessment and shall be required to answer any questions of the Board. All testimony given at hearings must be under oath. Evidence such as testimony by an appraiser who prepared an appraisal of the property in question, or a certified public accountant who prepared a statement of income and expenses must be given in person by the person(s) preparing such documents.
- c. Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's attorney, they may not conduct questioning, introduce evidence into the record, or conduct themselves in any manner which may be interpreted as the unauthorized practice of law. Nothing in this section shall be deemed to prevent third-party assistance so that those taxpayers and property owners with language and/or disability barriers may participate in hearings before the Board of Review.
- d. The Township Assessor may present testimony regarding the assessment and shall be required to answer any questions of the Board.
- e. Each party may present closing or rebuttal.
- f. The Board may, at its sole discretion, conduct an independent investigation regarding the taxpayer's claim. The Board will consider the evidence presented as well as any information that the Board has discovered regarding the property and correct the assessment as appears to be just.

8. Notification of Decision. Following the hearing (or in cases where no hearing is conducted, following the submission of all evidence), the complainant or his or her attorney will receive written notification of the Board's decision and the reason for the decision.

**E. Assessment Complaints Based on Overvaluation**

1. Definition. Overvaluation is when the value indicated by the equalized assessed value of the property exceeds the property's fair cash or market value, as evidenced by an average of sale data from the prior three years. 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. (See [35 ILCS 200/1-50](#)). Fair cash value is often used interchangeably with "market value." It is clearly the value of the tract or lot of real property that is assessed, rather than the value of the interest presently held by the owner. Thus, complaints based on overvaluation shall provide evidence of the value of the fee simple estate of the property.
2. Burden of Proof. When overvaluation is the basis of the complaint, the complainant has the burden of proof to demonstrate that the present assessment is incorrect by a preponderance of the evidence.
3. Evidence Considered. If comparable properties are submitted as evidence for the complaint, it is preferable to use at least three and no more than five such properties. References to comparable properties must be included with the original complaint.
4. Comparable Properties. If available, comparable properties should be located near the subject property and should be similar in size, construction, quality, age, style and condition to the subject property.
  - a. Comparable properties shall be market transactions, based on the definition of fair cash value noted above. Examples of non-market transactions may include properties that were not advertised for sale, transactions that fulfill long-term contracts, sales between related parties, sales of partial interests, court-ordered sales, condemnation sales, sales to or from an adjoining owner, purchase options, trades, and sale-leaseback transactions.
  - b. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered.
5. Appraisal Evidence. In the event that supplemental documentation such as a professional appraisal report to establish market value is to be presented, an appraisal report prepared by an appraiser who is certified to practice by the State of Illinois must be received by the Board no more than 14 days after the filing

of the complaint. The Board will not consider appraisal report(s) that are not filed in a timely manner.

- a. Value opinions (including those developed and offered by internet firms) will be given minimal weight by the Board of Review.
  - b. To be considered, an appraisal must:
    - i. have a valuation date of January 1 of the tax year under appeal
    - ii. be prepared in conformance with the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board
    - iii. be signed by the appraiser(s)
    - iv. be presented in its entirety, including all exhibits, with no missing pages.
  - c. An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from the tax year under appeal, the less consideration the appraisal report will receive. Restricted Appraisal Reports, as defined by the Uniform Standards of Professional Appraisal Practice, will not be given any consideration unless accompanied by the Appraiser's entire file containing the supporting documentation.
  - 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.
  - f. Appraisal testimony offered to prove the valuation asserted must be given 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 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. Listing Service listings showing sales price, sales date, descriptive data, and a photograph of comparable properties.
  - e. An income approach to value may be submitted as evidence. Any party submitting an income approach should note:
    - i. The Illinois Supreme Court has ruled that “it is the capacity for earning income, rather than the income actually derived, which reflects ‘fair cash value’ for taxation purposes” (*Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428 (1970)). Thus, any income approach should provide evidence of market-derived income, vacancy, expenses, rate of return.
    - ii. All parties are advised that where the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer’s submission that excludes the sales comparison approach in assessing market value will be deemed insufficient. Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is not a market for the property in question.
7. Disclosure of Rental Data Required. When an assessment complaint for an income-producing property is based on overvaluation and an income approach is submitted, the submission shall include the actual income and expense data of the property.
- a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
  - b. Where multiple leases are in place, a full copy of at least one typical lease must be submitted. The Board will consider lease summaries, audited financial statements, rent rolls with totals for the remaining leases.
  - c. If the property is fully residential with six or fewer units, the complainant should 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 should submit, at the time of filing, income and expense statements for the three previous years.
8. 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 the previous three years of as well as evidence of market rates of occupancy for the same years.

**F. Assessment Complaints Based Upon Equity**

1. Definition. Real property assessments shall be valued uniformly. 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.

**G. Assessment Complaints Based on Discrepancy in Physical Data**

1. Definition. Discrepancy in physical data 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 and shown on the assessor's property record card.
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 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. 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.

#### **H. Assessment Complaints Based Upon Preferential Assessment**

1. Definition. Preferential assessments are assessment procedures established by [Article 10](#) of the Illinois Property Tax Code.
2. Evidence. Complaints alleging that a property qualifies for a preferential assessment under [Article 10](#) shall include a memorandum citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question, together with an explanation of why the property in question qualifies for such preferential assessment and the valuation sought by the complainant.

#### **I. Corrections**

1. Definition. A correction, when used by the Jackson 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. Notice. A notice of correction shall be sent to the taxpayer and assessor.
3. Evidence. For hearings regarding corrections, the Rules in section F apply.

#### **J. Omitted Property**

1. Authority. The Board has the authority to place an assessment on omitted property (See [35 ILCS 200/9-265](#), et seq.).

2. Notice. If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least 30 calendar days written notice to the parties concerned advising them of the Board's proposed action.

#### **K. Equalizations**

1. Authority. Subject to the restrictions of the property tax code, the Board of Review may 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 (See [35 ILCS 200/16-60](#), et seq.).
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. Such petitions 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 numbers must be on the application and all questions must be answered. Failure to comply will result in the application 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.
2. Affidavit of Use. An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property owned by the State of Illinois or the United States.
3. Photographs. Photographs must be submitted for all Applications for Property Tax Exemption.
4. Notarization. Applications should be notarized.
5. 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.
6. Deadline. The deadline for filing for Non-Homestead Exemptions shall be prior to the date of adjournment.

These rules and procedures are adopted for the 2018 session of the Jackson County Board of Review effective October 1, 2018.

Adopted by unanimous vote by:

Allan Karnes, Chair

Jessica Doerr-Berger, Member

Paulette Curkin, Member

Tammy Ehlers, Coordinator of the Board of Review