CLINTON COUNTY BOARD OF REVIEW
RULES OF GOVERNMENT
2016

The Clinton County Board of Review (Board) consists of three members appointed by the County Board (35 ILCS 200/6-5 & 6-25). The Board is required to make and publish reasonable rules "for guidance of persons doing business with the Board and for the orderly dispatch of business." (35 ILCS 200/9-5) **The Board has the authority to confirm, reduce, or increase any assessment as appears just.** The Board determines the correct assessment of any parcel of real property which is subject of an appeal, according to the law, based on standards of uniformity, market value, accuracy of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

Administrative Rules:

A. Convening the Board: The Board convenes on or before the First Monday of June and recesses from day to day, as may be necessary.

B. Quorum: Two members of the Board shall constitute a quorum. No decision on any property shall be made unless a quorum is present.

C. Severability: In the event a 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.

D. Amendments: The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.

E. Retroactivity: A Board complaint decision resulting in a change of assessed value will be effective only the current 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.

F. Failure to Follow Board Rules: Failure to follow any rules, in and of itself, may be grounds for dismissal.

G. Authority of the Board: In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearings.
2. Admit or exclude testimony or other evidence into the record pursuant to these rules.
3. Administer oaths and affirmations to all persons appearing at the hearing to testify or to offer evidence.
4. Require the production of any book, record, or document which is the foundation for any evidence or testimony presented in the appeal. The failure to produce such book, record, or document may result in the dismissal of the appeal. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property.
5. Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding, when an appellant or appellant's agent, attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room when the hearing is deemed over.

H. Open Meetings Act: Hearings held by the Board are open to the public, subject to the exceptions by the Open Meetings Act (5 ILCS 120)

I. Clerk of the Board of Review: The administrative functions of the Board are discharged by the Clinton County Chief County Assessment Officer, who shall act as the Clerk of the Board.

Decisions of the Board

A. Notification: The Board will only notify the appellant/taxpayer/owner of record/attorney or authorized agent if designated to receive notice. An appellant will be notified by U. S. Postal Service of the hearing date, time and place.

B. Proposed Decision: At the conclusion of the filing period, the Board will review all appeals and issue a decision based upon evidence submitted.

C. Hearing/Final Decision: The Board will review all written submitted evidence at the schedule hearing as to the assessed valuation in accordance with Board rules. No final decision will be made at the hearing; decisions will be mailed via U S Postal Service to the appellant or their representatives.

D. Equalization: All decisions of the Board are subject to equalization

E. Illinois Property Tax Appeal Board: All decisions of the Board may be appealed to the Illinois Property Tax Appeal Board as provided by statute. Forms and filing information can be obtained from their website: http://www.state.il.us/agency/ptab or by contacting them at Property Tax Appeal Board, 401 S. Spring Street, Room 402, Springfield, IL 62706-0002. Phone (217)782-6076. Forms are also available in the County Assessment Office.

Appeal Hearings

The purpose of a hearing is to evaluate a property assessment based upon evidence presented by all concerned parties; typically, appellant and assessor and, where applicable, intervener.

A. Location: The regular meeting of the Board shall be held at the Clinton County Courthouse, 850 Fairfax St, Room 110, Carlyle, IL 62231. Phone (618)594-6610.

B. Standing: Only a taxpayer or owner of property dissatisfied with a property's assessment or a taxing body that has a tax revenue interest in a decision of the Board on an assessment made by any local assessment office may file an appeal with the Board. Any non-owner (attorney or authorized agent) filing an appeal on behalf of an owner must have authorization by the owner of record. Authorization document is required to be received at the time of the original complaint and indicated by signature on a separate authorization form. All correspondence will be sent to the attorney or authorized agent.

C. Date of Filing: Fully completed appeal forms along with supporting evidence must be filed with the Board on or before 30 days after the date of publication of the current year assessments (35 ILCS 200/16-55) ***The Board accepts official postmarks and hand deliveries before the deadline. E-mail or fax appeals on or before the deadline will be accepted only if the original signed complaint is received on or before the deadline. Late filings are not scheduled for hearings.***

D. Appeal Forms and Information: The Board requests that all parties appealing an assessment utilize the prescribed forms and comparison grids of the Clinton County Board of Review. These forms are available at the Clinton County Assessment Office and on the County's website clintonco.illinois.gov.

E. Multiple Parcel Numbers: A separate appeal form and evidence must be filed for all parcels.

F. Reductions of $100,000 or more: Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed valuation of $100,000 or more, the Board must notify each respective taxing district.

1. It is therefore required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will not make a reduction of $100,000 or more.

G. Submission of Evidence: The Board requires that the original appeal form (PTAX-230 Non-Farm Property Assessment Complaint or PTAX-227 Farm Property Assessment Complaint) along with all evidence be submitted at the time of application. If necessary an extension of time may be granted by the Board to obtain a new appraisal only. Evidence not submitted with the original appeal and submitted at the time of hearing by any party may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with the Board rules. The Board will determine each case on its own merit. The current assessed value as certified by the Chief County Assessment Officer shall be assumed to be correct and the burden of proof of going forward shall be on the appellant/complainant. If an appeal deals with only a partial objection to an assessment, the Board will review the entire parcel, not just the objected part.

H. Scheduled Hearings: The Board conducts informal hearings. All hearings are held during regular business days, except legal holidays. Hearings begin at 8:15 AM and again at 1:00 PM. Appointments are subject to change without notice.

I. Rescheduling: Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not change unless another time slot is open on other hearing dates or the Clinton County Courthouse is closed for weather or other emergency-related reasons.

J. Hearing Length: Most hearings are scheduled at fifteen minute intervals.

K. **Decisions**: The Board will act on evidence which is submitted with the complaint. The board will hear the appellant's testimony to the evidence that was filed with the complaint. At the hearing the appellant will testify as to why the assessment is incorrect in accordance with Board rules. No final decision will be made at the hearing; decisions will be mailed via U S Postal Service to the appellant or their representatives.

M. Dismissal of complaint: All complaints must filed on PTAX-230 or PTAX-227 along with supporting evidence; **if any complaint is not filed on the proper form or is filed without any evidence, it will result in a dismissal of the complaint and no action will be taken.**

Teleconference Hearings: Each complainant requesting a hearing will be given notice by U.S. Mail of the date and time of 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 of Review and request a hearing by teleconference.

a. When requesting a Teleconference hearing, the complainant shall call the Board of Review before the schedule hearing date and time and request the hearing be held via teleconference.
b. The quality of the telephone connection is the responsibility of the complainant.
c. If the complainant does not contact the Board of Review at the schedule date and time, or if the call quality is too poor to understand person(s) on the telephone, the Board of Review will make whatever decision is deemed lawful and just based on the evidence presented.

Bases for Assessment Appeals

A. Appeals 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 location attributes.

2. Evidence: Appeals shall include a copy of the property record card for the Subject, a statement highlighting the incorrect data and evidence to correct data, such as photographs, plat of survey, construction documents.

3. Access to Property: When deemed necessary the Board may require an inspection of the property to verify the discrepancies. If appellant objects, it may result in a no change in the assessed value.

B. Appeals Based on the Recent Sale of a Property or Fair Cash (Market) Value:

The Board will consider the sale of a subject property, which occurred within the last twelve months of the assessment date, as possible evidence of market value.

1. Definition: The assessment is greater than 1/3 of the Recent Sales Price. A recent sales price can also be referred to as Fair Cash Value. 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 not the highest or lowest selling price of a property, but the most probable selling price.

2. Evidence considered:

a. Documents that disclose the purchase price of the property and date of purchase including a copy of the Settlement Statement and the signed PTAX-203 Real Estate Transfer Declaration.

b. Testimony and/or documentation revealing the identity of seller and buyer as well as any other relationship between (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.
c. Evidence that the property was offered publicly for sale.
d. Recent Sales Data Sheet (Form: B/R 660).
e. An itemized Bill of Sale, signed by seller and buyer, and supporting documentation of the fair cash value of any personal property included in the sale of the subject property.
f. Recent Construction Information (Form: B/R 640). If evidence is based on construction of a building. Final assessment of property is not solely based on building and labor cost, market sales are also evaluated.
g. Photograph of the subject property front and back. No videos or power point presentations will be viewed.

3. Applicable Sales: Comparable property sales shall be based on the definition of Fair Cash Value as noted above. The Illinois Department of Revenue specifies criteria for determining if a recent sale is a reliable indication of property's Fair Cash Value. The Board recognizes these criteria as reasonable; therefore, unless clear and convincing evidence is provided to the contrary, the Board will only accept sales that meet the Illinois Department of Revenue criteria. Based on the practice of the Illinois Department of Revenue, the following transactions typically do not meet the definition of Fair Cash Value.

a. Fulfillment of installment contracts for a non-current year.
b. Sales between related individuals or corporate affiliates.
c. Transfers of less than 100% interest.
d. Court-ordered sales.
e. Sales in lieu of foreclosures.
f. Condemnation Sales
g. Auction Sales.
h. Sales where the seller/buyer is a financial institution of government agency.
i. Sales where the buyer is an adjacent property owner.
j. Sales where buyer is exercising an option to purchase.
k. Trades of Property
l. Sale-leasebacks
m. "Relocation sale" is a sale where either the buyer or seller is a relocation company or similar entity. 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 should submit written evidence as to why such a sale does meet the statutory definition of Fair Cash Value.

4. Appraisal Evidence: If a professional appraisal report is used as evidence to be considered, an appraisal must:

a. Be prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board, which includes a copy of the appraiser's license.
b. Be signed by the appraiser(s).
c. Be presented in its entirety, including all exhibits, with no missing pages.
d. Have an appraisal date of January 1st of the current tax year.
    1. An appraisal report developed for another purpose (other than assessment appeal) may be submitted as evidence, however, the further the valuation date from January 1st of the current tax year, the less consideration the appraisal report will receive.
e. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless an appraisal report was filed with the appeal.
f. Exterior only appraisals will not be given full weight. Opinion of Value Appraisals will not be accepted as evidence.

C. Appeals Based on Sales Comparable Properties

In lieu of a professional appraisal, recent useable sales of comparable properties may be submitted as evidence for a fair cash value appeal. ***A useable sale is an arms-length transaction of a property between or among unrelated parties, who are not under any duress to buy or sell the property, which has been offered on the open market and advertised for sale.***

If recent useable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select the best three (3) comparables, which have closed as close to January 1st of the current tax year, as possible. Comparables should be located near the subject and/or in the same neighborhood, if possible. If possible, they should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without basement, etc.) age, size (e.g., square footage of lot and building), quality and condition to subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.

1. Evidence needed:

Characteristics of the subject and the best three (3) comparables should be displayed on the completed comparable grid sheet (Form B/R 620); information to complete this form can be obtained from property record cards from the assessment office. Realtor sales sheets do not have all of the necessary information to complete this form; please obtain property record cards from the assessment office. If the comparable grid sheet is not complete, evidence may not be considered. One page "Opinion of Value" sheets are not acceptable. (Tax bills are not acceptable evidence)

2. Photographs: To show similarity, pictures of the front and back of the subject property and comparables should be submitted. No videos or power point presentations will be viewed.

D. Appeals based upon assessment Equity

1. Definition: Real property assessments shall be valued uniformly as the General Assembly shall provide by law (Article 9, Sec. 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level than the assessment of similar properties.

2. Burden of Proof: When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. The evidence must demonstrate that a consistent pattern of assessment inequities exists. Isolated examples of assessment inequities are not sufficient to substantiate an assessment reduction.

3. Evidence Considered: If comparable properties are submitted as evidence for the appeal, it is preferable to use the best three (3) and these must be included with the original appeal. Characteristics of the subject and the best three (3) comparables should be displayed on the completed comparable grid sheet (Form B/R 620); information to complete this form can be obtained from property record cards from the assessment office. Realtor sales sheets do not have the all of the necessary information to complete this form, please obtain property record cards from the assessment office. If the comparable grid sheet is not complete, evidence may not be considered. One page "Opinion of Value" sheets are not acceptable. (Tax bills are not acceptable evidence)

4. Photographs: The appellant is urged to provide actual photographs of the Subject property and the comparables (front and back) to show similarities. Please identify the address and/or parcel number of each photograph. No videos or power point presentations will be viewed.

E. Appeals based upon Matters of Law

1. Definition: Matters of law included such factors as preferential assessment and farmland valuation.

2. Evidence: Appeals alleging an incorrect application of law must include a brief, citing the law in question as well as copies of any legal opinions and/or judicial ruling regarding the law in question.

F. Farm Property Assessment

1. The farmed portion was incorrectly assessed as non-farm property: If you are appealing the size of the farmed portion, submit the following:
   a. Photographs (an aerial photo is preferred) of the subject area.
   b. Complete the Questionnaire for Farmland Assessment with attached proof as noted on the questionnaire. (Form: B/R 680)
2. Incorrectly assigned productivity indexes (PIs): If you are appealing the currently assigned productivity indexes, submit the following:
   a. A soil survey map of the subject identifying the distribution and types of soils.
   b. A soil survey map indicating the use classification, productivity index (PI) and number of acres for each soil type.
3. Omitted or incorrect debasement adjustment, such as flooding, slope, erosion, etc.: If you are appealing an assessment because of an incorrect debasement adjustment, flooding or slope or erosion, submit the following:
   a. An aerial map identifying the affected acreage
   b. Completed Flood Frequency and Severity Chart
   c. Any CRP or other documentation supporting the current land use.
4. Incorrect assessment for farm buildings: If you are appealing assessment for farm buildings, submit the following:
   a. Photographs of the subject building
   b. Plans, diagrams or other supporting evidence of an incorrect measurement or age of the subject building.
   c. Documentation indicating an incorrect assessment due to use of the building. (i.e. the building is in use for animal husbandry versus another use or even non-use)

Omitted Property

1. Authority: The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-265).
2. Notice: If the Board initiates proceeding designed to place omitted property on the tax rolls, the Board shall give at least ten (10) days written notice to the parties concerned advising them of the Board's proposed action.

Non-Homestead Exemptions

1. Application: Applications for Non-Homestead Exemptions must be filed on forms furnished by and in accordance with Illinois Department of Revenue requirements. (PTAX-300, PTAX-300-FS (for federal and state agencies) and PTAX-300-R (for religious entities). These forms are available in the County Assessment Office.
2. Notification of Units of Government: If the request for 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 notification of each Unit of Government must be submitted with the application at the time of filing. (35 ILCS 200/16-70)
3. Decision: The Board makes a recommendation to the Illinois Department of Revenue as to whether or not a non-homestead exemption should be allowed. The Illinois Department of Revenue reviews the evidence and renders a final decision.

Certificate of Error

A certificate of error, when presented to the Board for concurrence, must be accompanied by evidence showing the reason for issuing the certificate of error.

1. Deadline: All requests for Certificate of Error must be filed with the Board before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes.

Equalization

1. Authority: The Board has the authority to increase or decrease the entire assessment, the assessment of any class, and/or the assessment of any township by applying multipliers. (35 ILCS 200/16-60)

Adoption

These rules are adopted for the 2016 session of the Clinton County Board of Review as of June 1, 2016.

Wayne Kiefer, Chair

Janet Heimann, Member

Gail Schuermann, Member

Linda J. Mensing, Clerk