

# Board of Review Rules

The Illinois statute governing the County Board of Review requires publication of reasonable rules for the guidance of persons doing business with the Board (35 ILCS 200/9-5).

Regular meetings of the Board of Review of McDonough County will be held at the County Courthouse in the Supervisor of Assessments Office. Meetings may be held in other parts of the County at the discretion of the Board. Communication to the Board of Review shall be addressed to McDonough County Board of Review, c/o Supervisor of Assessments Office, #1 Courthouse Sq., Macomb, IL 61455.

## **Duties of the Board of Review:**

To review all assessments and to add any real property that has been omitted; hold hearings for complaints. The Board of Review, upon application of any taxpayer or upon their own motion, may revise the entire assessment or any part thereof and correct same.

### **1. Market Value Complaints**

Evidence of market value may include, a) recent appraisal of the subject property; b) recent sale of the subject property evidenced by a copy of the sales contract and closing statement; c) if new construction: evidence of the cost of construction including the cost of the land and the value of any labor provided the owner or donated to the owner; d) three recent sales of comparable properties in or near the subject neighborhood, if possible.

### **2. Equity complaints**

When the taxpayer cites unequal treatment or lack of uniformity in his/her appeal he/she must prove by clear and convincing evidence that a disparity of assessment exists. Evidence may include but not limited to; assessed values and amenities such as square foot, bathrooms, etc. **If using the equity comparables approach the comparable grid must be completed.** Other information may be attached. If the grid is not completed the appeal will be returned for completion.

### **3. Condition complaints**

Evidence may include pictures of the inside and outside depicting the damage, evidence of recent purchase if applicable, and/or a statement describing the condition of the property

#### **4. Commercial/Industrial Complaints**

Evidence consist of, but not limited to the following; a) purchase price and closing statement of subject b) data sheets reporting the sale price and date, including descriptive data of comparable properties sold; c) an appraisal by a Certified Appraiser within the last 12 to 24 months; d) income producing property appeals should include (3) years of operating statements, current leases, gross rents and vacancy rate; e) picture of subject property.

5. Incomplete evidence, missing data, or the absence of documents required by these rules will result in the appeal being returned by the Board of Review. **No email or faxed appeals will be accepted.**
6. The Board will require written evidence of authority from owner to represent taxpayer. It must accompany the appeal. Representation shall be legal owner of record, manager or legal counsel. The Board of Review will require the taxpayer, manager or legal counsel present at hearings.

**Accountants, tax representatives, tax advisors, real estate appraisers may not appear at board hearings in a representative capacity.**

Complaints may be filed with the Clerk of the Board of Review on or before the 10<sup>th</sup> day of August of each calendar year or within the allotted time allowed from the date of publication.

#### **Decisions of the Board:**

The Board will review the evidence and issue a tentative decision. The Board shall give 10 days' notice to the person or corporation concerned, directing them to appear before the Board and show cause, if there be any, why the assessment should be changed. Failure to appear at the scheduled hearing will result in dismissal of the case. All Final decisions on complaints may be appealed to the State Property Tax Appeal Board (PTAB) as provided by statute. The appellant has 30 days from written notice to submit the appeal to PTAB.