

ST. CLAIR COUNTY, Illinois

RULES OF THE BOARD OF REVIEW

The St. Clair County Board of Review consists of three members elected by the People of St. Clair County. These members serve 6-year terms with alternating seats up for election every 2 years. 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 a party bringing 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 OR calculate property tax bills.**

Section 1: ADMINISTRATIVE RULES

1.1 Statement of Policy

Pursuant to Section 9-5 of the Property Tax Code (35 ILCS 200/9-5), the Board of Review hereby adopts the following rules and procedures in order that its duties may be performed in an orderly fashion and so that taxpayers may be informed as to their responsibilities.

The St. Clair County Board of Review is currently a part-time Board. The office is located in the County Administration Building, 10 Public Square. All sessions are held in the Board office, unless the Board votes to have a special session at a different location, online or by phone. The office hours are from 8:30 a.m. to 4:30 p.m., Monday through Friday. The Board may also vote to have weekend sessions at its discretion. Any single member of the Board, including alternate members, may conduct a hearing. No decision will be finalized without concurrence of a majority of the Board members. The Board reserves the right to assign additional hearings rooms if necessary.

Section 16-30 of the Property Tax Code defines the primary duty of the Board of Review. It states, in part, “**...the board of review, upon application of any taxpayer, or upon its own motion, may revise the entire assessment of any taxpayer or any part of the assessment as appears to be just.**” In order for a taxpayer to have his property assessment reviewed, a written complaint must be submitted to the Board of Review. Upon a proposed increase, the Board will give the affected taxpayer an opportunity to be heard **before** adopting the increase by granting 14 days in which to file a complaint on the proposed increase. The following rules and deadlines, as required by statute, will be in effect.

1.2 Convening the Board

The Board will convene on or before the first Monday of June and will recess day to day as may be necessary.

1.3 Severability

In the event any section, provision, or term of these rules 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. The provisions of these rules are severable.

1.4 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.

1.5 Retroactivity

A Board 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.

1.6 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.

1.7 Forms

Forms are available from the Board of Review during regular business hours or online. Not more than 50 complaint forms shall be given to any individual, organization or business at any one time.

1.8 Failure to Follow Board Rules

Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.

1.9 Freedom of Information Act Policy

The Board is a public body as defined in the Freedom of Information Act (5 ILCS 140). As a public body, it is subject to the Act.

1.10 Improper Conduct or Language

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 after a decision has been rendered, the Board, by any Member or Hearing Officer, may order the offending individual to leave the proceeding.

Section 2: FILING OF COMPLAINTS BY TAXPAYER OR ATTORNEY

2.1 Facsimiles and Electronic Mail. Faxed and/or emailed complaint forms will not be accepted. Additionally, Requests to Intervene will not be accepted via fax or email.

2.2 Complaints must be filed with the Board of Review at its office within 30 days of the publication of the new assessment list using the forms prescribed by the Board. A fully completed appeal form is required. Incomplete forms may result in denial of relief. A completed appeal form includes the 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. When the Board has proposed an increase in an assessment, the taxpayer has 14 days from the postmark date of the notice to file a complaint on the proposed increase. Deletion and combination of parcel numbers where there is no net increase in assessed value requires no notification. The Board reserves the right to reduce an assessment on its own motion without notification.

2.3 When an Appellant has requested a reduction in assessed value of over \$100,000, and where an affected taxing district has intervened, the Board of Review shall notify the Appellant of the intervention and the Appellant shall thereafter be required to provide each and every Intervener with copies of all evidence within 14 days of the notification. Any subsequent filings by the

Appellant shall be served on the Intervener(s) and include a proof of service indicating said service.

2.4 The line designated as APPELLANT'S CLAIM, the amount the taxpayer proposes the assessment should be, **MUST** be completed or the form will be returned. Failure to complete the rest of the form may result in denial of relief.

2.5 Parties wishing to complain on multiple parcels must file a separate complaint form for each parcel unless leave is granted by the Board to consolidate the complaints. If an appraisal is submitted for one property that consists of multiple parcels: i.e. a shopping center or industrial plant, the report should allocate the appraised value among the individual parcels.

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Section 3: EXTENSION REQUESTS

3.1 All extension requests must be made in writing and submitted to the Board with the complaint form on or before to the statutory deadline. This rule also applies to taxing districts filing complaints pursuant to ILCS Section 16-25 and intervention petitions pursuant to ILCS Section 16-55. Also see Rules of Evidence 6.3.

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Section 4: COMPUTING TIME LIMITS

4.1 The time within which any act under these rules is to be done shall be computed by excluding the first day and including the last. Saturdays, Sundays, and legal holidays of Madison County shall be included in computing the time, **except** that when such time expires on Saturday, Sunday, or legal holiday, such period shall be extended to include the next following business day.

Section 5: REPRESENTATION BEFORE THE BOARD OF REVIEW

5.1 Taxpayers shall have the right to complete and file a complaint form on property that they own or in which they have an equitable interest. Taxpayers have the right to represent themselves before the Board, or be represented by an attorney licensed in the State of Illinois. A complaint filed on behalf of a corporate taxpayer must be completed and filed by an attorney licensed to practice law in the State of Illinois unless completion and filing of the complaint by a non-

attorney is explicitly authorized by Illinois law. A third-party 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. **Accountants, tax representatives, tax advisors, real estate appraisers and/or consultants may not complete complaint forms or appear at Board hearings in a representative capacity.** However, such persons may be called upon to testify at hearings as a witness and may assist parties and attorneys in preparation of cases for presentation to the Board.

5.2 The Board may require proof of the attorney's authority to represent the taxpayer. If the attorney fails to provide proof of authority within the compliance period granted by the Board pursuant to section 2.1 of these rules, the Board may dismiss the complaint. The Board shall send electronically or by mail, notice of the dismissal to the attorney and complainant.

5.3 Intervener shall provide copies of all filings to the Appellant(s) **at least five days prior to** the hearing.

5.4 County and/or Township Assessors or their designee shall provide copies of any and all rebuttal evidence to the Appellants and the Board of Review at least five (5) business days prior to the hearing date.

Section 6: RULES OF EVIDENCE

6.1 The party filing the appeal has the burden of proving their proposed assessment amendment.

6.2 All evidence should be submitted with the complaint form. A request for an extension of time to file evidence must be submitted in writing on or before the statutory deadline to file a complaint. The Board reserves the right to grant or deny the request and to determine the date of the extension to file evidence.

6.3 If an extension of time is granted to file evidence, the Appellant shall serve copies of the evidence with the Board and any applicable Assessors or intervening taxing districts and include a proof of service indicating the same.

6.4 If Appellant has received a copy of a request to intervene for a taxing district, Appellant is required to serve a copy of all evidence and pertinent correspondence upon the Intervener(s).

6.5 Intervening taxing districts shall serve copies of all of their evidence and pleadings upon the Appellant(s) including a proof of service indicating the same.

6.6 The County/Township Assessor or their designee shall provide copies of any evidence to the Appellant(s), Board of Review and Intervener(s) at least five (5) business days prior to the hearing date.

Section 7: HEARINGS BEFORE THE BOARD

7.1 The Board, in its discretion, may consider pleadings, practice and evidence which do not comply with formal rules of evidence and procedure. The current assessed value as certified by the Chief County Assessment Official shall be assumed to be correct and the burden of proof shall be on the Appellant/Complainant. Taxpayers and/or Interveners shall present substantive evidence in support of, or in opposition to, a change in assessment, with Appellant proceeding first. The Board may then question the Assessor, Chief County Assessment Official, or their designee as to their valuation methodology.

7.2 Power of the Board of Review during hearings

In connection with any proceeding, the board shall have full authority to:

1. a) Conduct and control the procedure of the hearing;
2. b) Admit or exclude testimony or evidence;
3. c) Administer oaths and affirmations and examine all persons appearing at the hearing to testify or offer evidence; and/or
4. d) Require the production of any book, record, paper, or document at any stage of the appeal or of the hearing which is the foundation for any evidence or testimony presented in the appeal require the submission of briefs on issues of law raised during the hearing by a deadline set by the Board.

7.3 Determination of appealed assessments

7.3.1 Market Value Complaints

Section 16-55 states, in part “**...property shall not be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the jurisdiction prior to equalization by the Board or the Department (of Revenue).**” This means that when sufficient probative evidence is submitted and accepted by the Board as to what the full fair cash value of the subject property should be, that the percentage used to establish the assessed value shall be the most recent one-year level of assessment for the township preceding the assessment year adjusted for any reassessment that has changed the township level of assessment. 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** the 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.

7.3.2 Equity complaints

When the taxpayer cites unequal treatment or lack of uniformity in his appeal, he must prove by **clear and convincing evidence** that a disparity of assessments exists. The evidence must demonstrate that a consistent pattern of assessment inequities exists.

7.3.3 Recent Usable Sales of Comparable Properties

A usable sale is an arms-length transaction of a property between or among unrelated parties which has been offered on the open market and advertised for sale.

7.3.4 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 the Assessor physical inspection/examination of 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.

7.3.5 Hearing Waiver

If an Appellant files a hearing waiver form, the Appellant is granting the Board of Review the right to review the complaint without a hearing and render a decision based upon the evidence submitted.

7.3.6 Teleconference Hearings

The Board, at their discretion, may allow a hearing to be held via teleconference provided there is no objection.

7.4 Hearing format

Appellant has the burden of proof. Appellant will present evidence in support of the appeal, including calling expert reports.

7.5 Final decisions of the Board

All final decisions of the board shall be in writing and delivered to the affected parties by the United States Postal Service. Parties have 30 days after the date of the written notice to appeal the decision either to the Property Tax Appeal Board per ILCS Section 16-160 of the Property Tax Code, or may pay under protest and file an objection in court per ILCS Section 23-3 through 23-30 of the Property Tax Code. All final decisions of the Board of Review are subject to equalization per ILCS Section 12-40, 16-60, and 16-65 of the Property Tax Code.

Section 8: EXEMPTIONS

8.1 Pursuant to Section 16-70 of the Property Tax Code, the Board of Review shall hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. However, the decision of the Board shall not be final, except as to homestead exemptions. Upon filing of any application for a non-homestead exemption which would reduce the assessed valuation of any property by more than \$100,000, the owner shall deliver, in person or by mail, a copy of the application to any municipality, school district, or community college district in which the property is situated. The Board shall give the affected districts and the taxpayer an opportunity to be heard. Intervening parties shall file an Entry of Appearance with the Board of Review. In the case of all non-homestead exemption applications, the Deputy Clerk of the Board of Review shall complete and forward to the Department of Revenue a full and complete statement of all the facts in the case. The Department will decide on the exemption application. Non-Homestead Exemptions shall be filed prior to the date of adjournment.

Any decision is subject to review under ILCS Section 8-35 and 8-40 of the Property Tax Code.

8.2 Processing of exemption applications

8.2.1 Exempt Applications

All exemption applications will be processed according to Illinois Department of Revenue Property Tax Administrative Rules Title 86, Chapter I, and Part 110 as amended.

8.2.2 Senior Citizen Assessment Freeze Homestead Exemption

Pursuant to Department of Revenue guidelines, the Board of Review may deny an application for the Senior Citizen Assessment Freeze Homestead Exemption (SCAFHE) for the following reasons:

1. a) Property is not improved with a permanent structure as of January 1 of the year proceeding the application year, or as of January 1 of the application year.
2. b) Applicant or deceased spouse was not 65 years of age during the application year.
3. c) Applicant already received the SCAFHE on another property.
4. d) Applicant's household income exceeded \$65,000 or as otherwise established by statute, for the year before the application year.
5. e) Applicant failed to disclose all members of the household.
6. f) Applicant failed to apply by the statutory deadline.
7. g) Applicant previously received SCAFHE, subsequently moved to a nursing home, and someone now occupies the residence other than the applicant's spouse.
8. h) Applicant not liable for property taxes for the application year.
9. i) Applicant was not owner of record or a holder of legal equitable property interest as of January 1 of either the application year or the year previous.
10. j) Property is not owner occupied and/or principal residence of applicant as of January 1 of either the application year or the year preceding.
11. k) Any other just cause in which the applicant failed to comply with Section 15-172 of the Property Tax Code. (Denial code 99)

Upon approval of the application, the Board shall determine what the base year assessment shall be and any increase in the base year value due to any new improvements.

Applicants will be notified in writing if the application is denied.

Section 9: HOMESTEAD IMPROVEMENT EXEMPTION

Pursuant to Section 15-180 of the Property Tax Code, upon receipt of a reassessment notice or upon publication of the new assessments list the owner of a property used exclusively for residential purposes and occupied by the owner, and whose assessment has increased solely due to a new improvement to an existing structure, qualifies for a homestead improvement exemption. The amount of the exemption shall be limited to the fair cash value added by the improvement and shall continue for four years from the date the improvement is completed **and** occupied, or until the next following general assessment of that property, whichever is later. The amount of the exemption is limited to \$75,000 per year in fair cash value.

9.1. Application forms are available from the Board of Review and must be completed and filed on the prescribed form no later than December 1 of the assessment year.

9.2. Unless it is a quadrennial reassessment year or a mistake is found in the previous year's equalized assessed value, the amount of the Home Improvement Exemption will be the difference between the current year's assessed value of the improvement as certified by the Chief County Assessment Official prior to any equalization, and the prior year's equalized assessed value of the improvement. Alternatively, the Board can multiple the cash value of the new improvement by the single year level of assessment.

Approved by a majority vote of the Board of Review this 6th day of July 2022.

Amended August 9, 1999, July 30, 2004, March 14, 2008, August 5, 2008,
June 27, 2013, June 17, 2014, August 17, 2018, July 28, 2020, August 20, 2021, July 6, 2022,
July 25, 2022.

BOR amended rules Oct. 17, 2022