

THE MERCER COUNTY

BOARD OF REVIEW

2019 Rules and Procedures



Sonia Hochstetler, Chairperson

Dan Sedwick, Member

Brittney Mills, Member

The Illinois Property Tax Code provides that Boards of Review shall develop and publish the rules and regulations of said Board as may be necessary for the orderly dispatch of business. (35 ILCS 200/9-5)

The Mercer County Board of Review Rules and Procedures

The Board of Review 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 the subject of an appeal, according to the law, based on the standards of uniformity, market value, accuracy of facts, evidence, exhibits and briefs submitted to or elicited by the Board from the appellant, assessor and/ or other interested parties. The Mercer County Board of Review consists of three members. Any member of the Board may conduct a hearing.

The Mercer County Board of Review strongly recommends that a taxpayer discuss their assessment with the township assessor prior to filing an appeal with the Board of Review. Many times the reason for the assessment can be made clear by your township assessor. Remember, if you file an appeal with the Board of Review, it must be done within 30 calendar days after publication (The Aledo Times Record, Mercer County IL). If you have questions concerning the property tax process, please contact the Township Assessor, The Supervisor of Assessments or The Mercer County Assessment Office.

I. Administrative Rules:

1. **Convening the Board:** the board convenes on the third Monday in June of the assessment year, or on or before the 90th day following the certification of the final township assessment roll in the county, certified pursuant to Section 9-230 of this Code, whichever is later following the assessment year.
2. **Location of Hearings:** Hearings of the Board will be held at the Mercer County Courthouse, 100 SE 3rd Street, Aledo IL 61231. Meetings maybe held at other locations within the County at the discretion of the Board.
3. **Schedule of Hours:** The hours worked by the Board of Review may be as necessary and scheduled hearings are usually Monday thru Thursday from 5:30 P.M. To 8:30 P.M.
4. **Severability:** In the event a section, provision, or term of this policy is determined by 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.
5. **Amendments:** The rules may be amended from time to time as deemed necessary. Said amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board of Review.
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 1.25 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.
 - a. This provision does not apply to communications mailed to any location other than The Mercer County Board of Review, Mercer County Courthouse, 100 SE 3rd St, Aledo IL 61231
 - b. Communications mailed but not received by the Board, or if received but without a cancellation mark or with the cancellation mark illegible or erroneous, shall be deemed filed with or received by the Board on the date it was mailed, but only if the sender establishes by competent evidence that the communication was deposited, properly addressed, in the United States mail on or before the date on which it was
8. **Failure to follow the Board Rules:** Failure to follow any rules, in and of itself, may be grounds for denial of any change in assessment.

- 9. Authority of the Board:** In connection with any hearing before the Board, the Board has full authority to:
- A.** Conduct and control the procedure of the hearing. The Board shall keep a record of all proceedings and order of business. It will consider appeals, petitions and other matters appropriate to the board. The minutes will be read and approved before final adjournment.
 - B.** Admit or exclude testimony or other evidence into the record as the Board deems appropriate.
 - C.** Administer oaths and affirmations and examine all persons appearing at the hearing to testify or offer evidence.
 - D.** Require the production of any book, record, paper, or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the confirmation of the assessment.
 - E.** Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding, when an appellant or appellant's attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding.
- 10. Open Meetings Act:** Hearings held by the Board are open to the public subject to the exceptions cited by the Open Meetings Act. (5 ILCS 120/1.02)
- 11. Freedom of Information:** The Board of Review is a public body and is subject to the Freedom of Information Act as defined in Illinois Law. (5 ILCS 140/2)
- 12. Clerk of the Board of Review:** The administrative functions of the Board are discharged by the Mercer County Supervisor of Assessments, (CCAO), who also acts as the Clerk of the Board.

II. Filing an Appeal

- 1. Standing to file a complaint:** Any property owner or their attorney at law may file an appeal on the assessed value of the owner's property as of January 1 of the assessment year to the Mercer County Board of Review. A taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer may file an appeal with the Board.
- 2. Appeal Forms and information:** All appeals must be filed on the forms provided by the Board of Review and available at the Mercer County Assessment Office at Supervisor of Assessments Office, 100 SE 3rd Street, Aledo IL.
- a.** ***Original appeal form and evidence must be filed to the Board of Review by mail or hand delivered. (Hand deliveries will have the date received- stamped on original received) Absolutely No faxes or emails will be accepted.***
 - b.** *If the subject property was purchased during the current calendar year, the following documents relative to your purchase are requested to support your claim for assessment change: Real Estate Appraisal, HUD-1 Settlement Statement, and PTAX-203.*
 - c.** Appeal forms will only be sent to applicants by first class mail.
- 3. Date of Filing:** All appeals must be filed with the Board of Review on or before 30 days after the publication of the current year assessments (35 ILCS 200/16-55). **The Board only accepts official postmarks and hand deliveries on or before the deadline. It does not accept appeal forms or case-related materials by fax or email.** The filing date will be published on the Mercer County website.
Appeals are deemed filed on the date:
- a.** officially postmarked by the U.S. Postal Service.
 - b.** Hand delivered to the Mercer County Assessment Office and stamped "received".
- 4. Required Information:** All the information on the appeal form is required, including requested reductions in assessed value.
- 5. 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.

Public Act 99-579 (SB2889) provides that service of notices to taxing bodies of a complaint filing with a \$100,000 or more reduction request at Board of Review “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.”

- a. 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.
- b. Any taxing district wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within 5 (five) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located.
- c. Instances where a taxing district has filed as an intervener concerning a matter before the Board, in accordance with the statute, such district has no more than fourteen(14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.

6. Submission of Evidence: The board requires that the original appeal form and evidence must be submitted at the time of application except for a documented appraisal report, which must be received in the Board office no later than 30 days after the filing of the appeal form. The Board of Review and The Supervisor of Assessment Office will make copies at a cost of .25 cents per copy. The appeal must contain evidence to support the appellant’s claim at the time the appeal is submitted. Evidence submitted at the hearing by any party may or may not be accepted by the Board at the Board’s discretion; however it may be given less weight than evidence submitted in accordance with the Board rules. The original complaint form is kept for the Board members and the duplicate copy submitted is given to the Township Assessor. An additional copy should be kept by the appellant, if the applicant desires to show proof of filing and be able to use this copy for discussion before the board at hearing.

7. Preliminary Hearings by the Board: The practice of the Mercer County Board of Review is to make a preliminary decision based on the evidence presented. Preliminary notices will be sent to all property owners that appealed. If property owners are not satisfied with the preliminary decision, they will have ten days from the post mark of the preliminary notice to contact the Mercer County Supervisor of Assessments Office at 309-582-7814 to schedule a hearing before the Board.

8. Location of Hearings: Hearings are held at the Mercer County Courthouse, 100 SE 3rd Street, Aledo IL 61231. Meetings may be held at different locations at the discretion of the Board. Hearings may be rescheduled only within the time constraints allowed by the Board.

9. Hearing Format: The appellant and those who will testify are sworn in. The appellant or his/her attorney presents testimony regarding the assessment and answers questions by the Board. The township assessors may present evidence at the board’s discretion and the assessor may also have to answer questions from the Board. **Please Note: The hearing before the Board is for the property owner to present their case to the Board. It is not a time for the property owner to question the Board of Review. If a property owner has questions concerning the Property Tax Process, please contact the Mercer County Supervisor of Assessment Office or the Township Assessor that assesses the property.**

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

11. Decisions: In most cases the official final decisions will be mailed to the property owners and their attorney if represented. A final decision will not be issued until the end of the Board’s yearly session. The Board may render the decision at the hearing depending on the discretion of the Board.

12. Evidence submitted by Interveners. A taxing body wishing to intervene in a matter before the Board must file a Request to intervene with the Board of Review at least five (5) days in advance of the scheduled hearing.

III. Bases for Assessments Appeals - If an appellant fails to present sufficient written evidence pertaining to an appeal, the board will find that no action will be taken for lack of evidence.

1. Appeals Based upon Incorrect Assessor Data.

a. **Definition.** Incorrect data includes, but not limited to, size of the site, size of the improvements, physical

features, and locational attributes.

b. Evidence. Appeals based on the application of incorrect subject-property data by a Township Assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph or construction documents.

c. Assessor Access to Property. Appellants are urged to schedule a property inspection with their Assessor for appeals related to the description, physical characteristics, and /or condition of the subject property.

2. Appeals based on the Recent Sale of a Property: 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. The Board requires the following information in such an appeal:

a. Documents that disclose the purchase price of the property and date of the purchase including the Settlement Statement and the State of Illinois PTAX 203 form and appraisal.

b. Testimony and /or documentation revealing the identity of seller and buyer and relationship between or among them (other than seller and buyer) including but not limited to, those existing by blood, marriage, corporate parent-subsidary companies or by virtue of ownership of non-public held stock, whether or not the transaction was arms-length.

c. An itemized Bill of Sale, signed by the seller and buyer and supporting documentation of the fair cash value of any personal property included in the sale of the subject property.

3. Appeals based on Fair Cash Value.

a. Definition: Fair cash value is defined as “the amount for which a property can be sold in 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 often used interchangeable with market value.

b. Burden of Proof: When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of evidence. (**Definition-** The standard of proof in most civil cases in which the party bearing the burden of proof must present evidence which is more credible and convincing than that presented by the other party or which shows that the fact to be proven is more probable than not.)

c. Appraisal Evidence. The best evidence of fair cash value (in lieu of a recent useable sale price of the subject itself) is a professional appraisal done for ad valorem purposes, valuing a subject property as of January 1, 2019 To be considered, an appraisal must be:

(1.) Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.

(2.) Signed by the appraiser.

(3.) Presented in entirety, including all exhibits, with no missing pages.

d. Recent usable Sales of Comparable Properties: In lieu of a professional appraisal, recent usable sales of comparable properties may be submitted as evidence for a fair cash value appeal. **A usable 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 usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select the best three (3) comparable properties, which have closed as close to January 1, 2019 as possible. Comparable sales should be located near the subject and / or in the same neighborhood or in similar neighborhoods. They should be similar in style to the subject (e.g. ranch, 2 story, split-level, etc.). Also the comparable should be similar in construction (e.g. brick, frame with or without a basement, etc.), similar age and condition to the subject.

Characteristics of the subject and comparable properties must be displayed on Residential Comparison Grid, located on the appeal form and submitted with the appeal together with pictures of subject and comparable properties

e. Other evidence: Other evidence of fair cash value may consist of, but is not limited to the following:

1. Listing contract and Multiple Listing Service history of the subject property for 2018 and 2019.

2. A complete (final) sworn contractor’s affidavit of costs, if the improvement is new construction together with

a Settlement Statement.

f. Income Producing Property: When an assessment appeal for an income producing property is based on fair cash value, the income and expense data for the previous 3 years must be submitted as evidence.

1. Where the entire property is covered under a single lease, the entire lease must be submitted as evidence.
2. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent rolls with totals and representative samples of leases submitted by the taxpayer and any such documents requested by the Board.
3. Vacancy. If any appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of occupancy.
4. A full appraisal is the best evidence for an income producing property.

4. Appeals based on Equity:

a. Definition. Real property assessments shall be valued uniformly as the General Assembly provides by law (Art. 9, Sec. 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment (relative to fair cash value) than assessments of comparable properties. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)

b. Burden of Proof. When unequal treatment in the assessment process is the basis of an appeal inequity must be proved by clear and convincing evidence. (Definition: evidence showing a high probability of truth of factual matter at issue.)

c. Evidence Considered. Comparable properties usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of a subject is higher than that of comparable properties. It is preferable to select the best three (3) comparable properties. Comparable properties should be located near the subject and /or in the same neighborhood or similar neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.) construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of above ground living area), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional written explanation may be needed to confirm their similarity. Characteristics of the subject and three (3) comparable properties must be displayed on the Residential Comparison Grid, located on the appeal form and submitted with the original appeal, together with pictures of the subject and comparable properties.

5. Appeals Based Upon Matters of Law:

a. Definition. Matters of law include such factors as carrying forward a prior year residential appeal results, preferential assessment and farmland valuation.

b. 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 rulings regarding the law in question.

c. Prior Board of Review Decisions. Owner occupied residential property assessment appeals based upon prior year Board decisions should contain the Notice of Finding from the Board. Prior year decisions on owner-occupied residential properties should be carried forward until the next general assessment year, subject to the Chief County Assessment Officer's equalization. Cases based solely on this reason will be set for review only after a review by the Board or its staff.

6. Inspection of Subject Property – Effect of Denial by Property Owner or Taxpayer. No taxpayer or property owner shall present for consideration, nor shall the Mercer County Board of Review 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 Board of Review during the time when Board was

accepting and hearing documentary evidence to physically inspect and examine the property for valuation purposes.

Any motion made to invoke this section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

IV. Certificates of Error

- 1. Error in Fact:** A Certificate of Error, when presented to the Board must be accompanied by evidence of “error in fact”. Failure to present proper evidence upon request may cause non-concurrence by the Board.
- 2. Deadline:** Certificates of Error for 2018 tax year must be filed with the Mercer County Assessment Office on or before the date the Mercer County Treasurer takes judgment in October.

V. 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 gives at least ten (10) working days written notice to concerned parties, advising them of the Boards proposed action.

VI. Non-Homestead Exemptions

- 1. Applications:** Applications must be filed on forms of the Illinois Department of Revenue: PTAX -300, PTAX 300 FS (for federal and state agencies) and PTAX 300-R (for religious entities). These forms are available in the Mercer County Assessment Office.
- 2. Decisions:** The Mercer County Board of Review must make 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 the final decision.
- 3. Completion of Exemption forms:** All non-homestead exemptions must be completed and filed with ALL the requested information. The property owner is responsible for all requested information. Any change in use, construction or ownership of exempted properties must be reported to the Board of Review. Forms will be returned to property owner if not completed with the information required.

VII. Adoption of Rules

These rules are adopted for the 2019 session of the Mercer County Board of Review, effective May 15, 2019.

Sonia Hochstetler, Chairperson

Dan Sedwick, Member

Brittney Mills, Member