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**WINNEBAGO COUNTY BOARD OF REVIEW  
2023 RULES AND PROCEDURES MEETING  
PER: COMMITTEE CHAIRMAN,  
T. EWING**

**DATE:** MONDAY, MAY 15, 2023  
**TIME:** 9:00 AM  
**LOCATION:** WINNEBAGO COUNTY ADMINISTRATION BLDG.  
404 ELM ST. – ROOM 303 (& VIRTUAL)  
ROCKFORD, IL 61101  
**TO REQUEST ZOOM INFO**—EMAIL [BOR@SOA.WINCOIL.GOV](mailto:BOR@SOA.WINCOIL.GOV)

**MINUTES:**

- 1. Call to order**—The Board of Review convened at 9:00 AM on Monday, May 15, 2023 in room 303 of the Winnebago County Administration Building.
  - 2. Roll call**—Members physically present: Chairman Ewing, Member Dowthard, Member Cunningham, and Clerk Hodges. Absent: None.
  - 3. Election of a Chairman for the 2023 Board of Review session**— Chairman Ewing was nominated to chair the 2023 Board of Review session; Passed unanimously.
  - 4. Agenda announcements**—None
  - 5. Public comment on agenda items**—None
  - 6. Approval of the February 24, 2023 meeting minutes**—Motion: Approve the minutes as presented (Dowthard/Cunningham). Unanimous Approval.
  - 7. Discussion items**
    - a. Discussion of the proposed 2023 Board of Review Rules and Procedures—
      - The Board discussed the FOIA and OMA administrative updates but no action was taken.
      - The Board discussed moving the evidence submission deadline for township assessors for complaints requesting an assessed value reduction of less than \$100,000 and decided to move it from December 15, 2023 to December 1, 2023.
      - The Board discussed moving the evidence submission deadline for township assessors and intervenors for complaints requesting an assessed value reduction of \$100,000 or more and decided to move it from January 12, 2024 to January 1, 2024.
      - Discussion on item E.4.d in the Rules and Procedures regarding possibly moving the sales window of comparable sales from through March 31<sup>st</sup> to April 30<sup>th</sup>. No action taken.
      - Explanation by Clerk Hodges regarding the changes to the Notification of Units of Government for Non-Homestead Exemptions.
      - The Board opened up discussion to the public for questions and comments regarding the proposed rules and procedures. There was none.
    - b. Vote on the approval of the 2023 Board of Review Rules and Procedures—
      - Motion: Approve the minutes as presented (Cunningham/Dowthard). Unanimous Approval.
  - 8. Public comment on non-agenda items**—None
  - 9. Additional Business**
    - a. Homestead Exemption Ruling—Presented by Clerk Hodges and discussion by the Board regarding the application of a General Homestead Exemption on PIN 16-07-280-019 for 2022. Motion: Deny exemption request (Cunningham/Dowthard). Unanimous Approval.
  - 10. Adjournment**—The Board of Review adjourned at 9:32 AM on Monday, May 15, 2023.
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