



Rules and Procedures

Winnebago County Board of Review

2023

The Winnebago County Board of Review has adopted these rules and procedures “for the guidance of persons doing business with them and for the orderly dispatch of business” (35 ILCS 200/9-5). Questions may be directed to the Board of Review office at (815)319-4463.

Significant Changes for 2023 are highlighted.

Date Changes (Annual updates) are highlighted.

Approved 05/15/2023

Tom Ewing, Member

Jay Dowthard, Member

Pamela Cunningham, Member

Thomas Hodges CIAO, Clerk

Our Mission: A fair, impartial and respectful review of every assessment appeal.

RULES AND PROCEDURES

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2023 Rules and Procedures

Our Mission: A fair, impartial and respectful review of every assessment appeal.

Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor Office prior to the filing of a complaint with the Board. Many times the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint. After talking with the Township Assessors' Office, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules of the Board. **However, please note that, by state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor Office.** Contact information for all the Township Assessors' Offices is listed on page 11 of these rules.

The Illinois Property Tax Code requires that valuations for the 2023 assessment year shall be made as of January 1, 2023. (See 35 ILCS 200/9-155, et seq.) It also requires that the assessments reflect one-third of the fair cash value of property.

Frequently Asked Questions are addressed on Page 26 & 27 of these rules.

A. Administrative Rules

1. **Convening the Board.** The Board will convene on or before the First Monday of June and will recess from day to day as may be necessary. The Board consists of three members as provided for by 35 ILCS 200/6-5, hereinafter referred to as full members, and such other members as provided for by 35-ILCS 200/6-25, hereinafter referred to as additional members. Rules referring to Board Members, without reference to the member being a full member or an additional member, will be deemed to apply to both full members and additional members.
2. **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 the power to retroactively change assessed values, 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.
3. **Date of Filing.** Except for communications received via United States mail, all communications (including, but not limited to, assessment complaints) shall be deemed to have been filed as of the date they are received by the Clerk of the Board.
 - a. (35 ILCS 200/16-55 d-5) 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. If allowed by board of review rule, complaints and other written correspondence transmitted electronically shall be considered filed as of the date received. Metered

mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date. It is the responsibility of the taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark. All communications must be mailed to the Winnebago County Board of Review Office at 404 Elm Street, Room 301, Rockford, IL 61101.

- b. Communications mailed but not received by the Board, or received after a relevant deadline for filing or submission, without a United States Postal Service cancellation mark or with the United States Postal Service cancellation mark illegible or erroneous, shall be deemed to have not been filed within the prescribed time allowed for filing or submission.
 - c. If a communication is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the communication was mailed. The date of registration, certification or certificate shall be deemed the postmarked date. Facsimile or e-mail complaints will not be accepted.
4. **Conflicts of Interest.** No Board of Review member shall participate in any preliminary decision, hearing, or deliberation in which the Board member determines he/she has a material conflict of interest. No Board of Review member shall participate in any preliminary decision, hearing, or deliberation on any property in which the Board member has a current or anticipated direct pecuniary interest. No Board of Review member shall participate in any preliminary decision, hearing, or deliberation on any property owned by any member of the Board member's immediate family, through birth or marriage. No Board of Review member shall participate in any preliminary decision, hearing, or deliberation on any property known by the Board member to be owned by an employee, employer or business client of the Board member. All Board of Review members shall conduct themselves in a manner consistent with the Ethics and Business Conduct Policy for all Winnebago County employees.
 5. **Forms.** Complaint forms and exemption application forms are available from the Clerk of the Board during regular business hours. Selected forms are also available from the Board's web site. Forms may be requested by mail when the request is accompanied by a self-addressed stamped envelope. The Board will not send forms out by overnight express, fax machine, or any method other than first class mail.
 6. **Failure to Follow Board Rules.** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
 7. **Severability.** In the event any 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.

8. **Amendments.** These rules may be amended from time to time; amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.
9. **Freedom of Information Act Policy.** The Board of Review is a public body as defined in the Freedom of Information Act (See 5 ILCS 140). The Board's Freedom of Information policy shall be conspicuously posted at the Board's office, and shall be posted on the County's website at <https://wincoil.gov/>.
10. **Representation at Hearings.**
 - a. Only the property owner, or a person who is licensed to practice as an attorney in this state, shall have the right to represent the property owner before the Board of Review. This includes the rights to be present at, and participate in, any hearing on the property before the Board of Review, the rights to call, examine and cross-examine witnesses and the right to present and discuss any evidence related to the case at hand which was properly submitted to the Board. Accountants, tax consultants, real estate consultants and certified real estate appraisers may be accepted as expert witnesses by the Board of Review. Expert witnesses may testify at hearings before the Board of Review and may assist property owners and attorneys in preparation of cases for presentation to the Board by those property owners and attorneys.
 - b. Corporations, limited liability companies, limited partnerships and limited liability limited partnerships and taxing districts shall be represented at hearings before the Winnebago County Board of Review by a person licensed to practice law in the State of Illinois.

B. Meetings

1. **Location.** Regular meetings of the Board will be held at the Winnebago County Administration Building, 404 Elm St. Room 301, Rockford, IL 61101. Meetings may be held at other locations in the County at the discretion of the Board.
2. **Open Meetings.** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120).
 - a. Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify themselves to facilitate such recordings.
 - b. If a transcript of a hearing is desired, the party desiring the transcript is responsible for the hiring and expense of the court reporter. A certified copy of the transcript must be provided to the Board within fifteen (15) business

- days. The cost of the transcript will be borne by the party desiring the transcript.
- c. The Board’s hearing rooms have a limited capacity. If the complainant anticipates the attendance of more than five witnesses or other persons, the complainant must immediately contact the Clerk of the Board, who will make arrangements for a more suitable venue. If no one has informed the Clerk that a large group is expected and more persons come to the hearing than can be safely permitted in the room, the Board may **move the location of the hearing or reschedule, if unable to relocate.**
 - d. Observers do not have a right to speak or present evidence unless they are called to do so by someone with standing before the Board (see Rule C.7 for information regarding standing before the Board).
3. **Rescheduling.** Due to time constraints of the Real Estate Tax Cycle, hearings may be rescheduled once for extenuating circumstances. Requests to reschedule less than 2 business days in advance of a scheduled hearing must be for emergency purposes only. Hearings will not be rescheduled if the scheduled date and scheduled ending time of the originally scheduled hearing has passed. Under no circumstance will more than one reschedule be permitted. Scheduled hearing dates and times will be changed if the County Administration Building is closed for weather or other emergency-related reasons. All reschedules will be at the convenience of and at the sole discretion of the Board of Review.
 4. **Improper Conduct or Language.** When a party, a party’s agent, or a party’s witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language which distracts from the decorum of a proceeding, the Board, by any Member or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language may be defaulted.
 5. **Conduct of Meetings and Hearings.** In connection with any proceeding before the Board, the Board shall have full authority to:
 - a. Conduct and control the procedure of the hearing.
 - b. Allow or exclude testimony or other evidence into the record pursuant to these rules.
 - c. Administer oaths and affirmations and ask questions of all persons appearing at the hearing to testify or to offer evidence.
 - d. Require the production of any book, record, paper or document at any state of the complaint process or of the hearing, which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, or document may result in the denial of the complaint.

C. Complaint Filing Rules and Procedures

1. **Consultation with Township Assessor Office.** It is strongly recommended that taxpayers discuss their assessment with the Township Assessor Office prior to the filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear and the need for the filing of a complaint eliminated. If, after talking with the Township Assessor Office, the taxpayer still wishes to file a complaint, they need to familiarize themselves with the following rules governing filing of complaints with the Board of Review of Winnebago County. It should be noted, however, that by state law, the time period for filing a complaint is not waived to allow for discussing the assessment with the Township Assessor Office. Contact information for the Township Assessor Offices is listed on page 11 of these rules.
2. **Valuation Date.** Assessment values are as of January 1, 2023. All evidence should relate to the value of the property as of that date.
3. **Complaint Forms.** All complaints must be made in writing and filed on the Winnebago County 2023 Real Estate Assessment Complaint Form. Complaint forms are available on the Board of Review website and in the Board of Review Office. The forms may also be requested by mail when the request is accompanied by a self-addressed stamped envelope. The Board will not send forms out by fax machine or any method other than first class mail.
4. **Separate Complaint Forms.** A separate complaint form must be filed for each separately assessed parcel, including complaints filed by the Board of Managers of a Condominium Association on behalf of all unit owners. Complaints filed by the Board of Managers of a Condominium Association must all be filed together and shall be accompanied by a list of the Parcel Numbers (PINs) of all units included in the filing.
5. **Timing of Complaint Filing.** Pursuant to (35 ILCS 200/16-55), *a complaint to affect the assessment for the current year shall be filed on or before 30 calendar days after the date of publication of the assessment list under Section 12-10.* If a real estate assessment complaint is received after the statutory thirty (30) days from publication filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline. Such late filed complaints will not be considered as valid complaints and will not be considered by the Board of Review. No decision will be made on late filed complaints.

6. **County Observed Holidays.** The Board of Review is closed on Saturdays and Sundays and the following holidays:

New Year's Day	Martin Luther King Day	President's Day
Memorial Day	Juneteenth	Independence Day
Labor Day	Columbus Day	Veteran's Day
Thanksgiving Day	Friday after Thanksgiving	Christmas Eve
Christmas Day		

7. **Standing to File a Complaint.** In order to determine standing to file a complaint, the following rules shall apply.
- a. Taxpayers and property owners may file complaints on their own properties.
 - b. Complaints on property owned by a corporation, a limited liability company (LLC), a limited liability partnership (LLP), or a limited liability limited partnership (LLLL) must be filed by an attorney licensed to practice law in Illinois.
 - c. In the case of properties whose owner is recently deceased, a representative of the estate may file the complaint. A death certificate or a letter of notice will be required to prove the person filing the complaint is authorized to represent the estate. If the estate was opened by an attorney, that attorney may file the complaint. If the estate has been opened by an individual, the executor may file the complaint.
 - d. In the case of property owned by a trust, the trustee of the trust may file the complaint.
 - e. Either party to an Agreement for Deed (installment contract), may file a complaint on the property which is the subject of the Agreement for Deed. A copy of the Agreement for Deed will be required from either the buyer or seller of such property in order for either to have standing to file the complaint.
 - f. In cases where the property is owned by a partnership, any partner may file a complaint on the property owned by the partnership as long as there is no agreement naming one partner as manager of real estate owned by the partnership. A copy of the partnership agreement shall be required and used to determine if a manager of the real estate owned by the partnership has been named and if the person filing the complaint is the manager so named.
 - g. Persons who have entered into an agreement to purchase, may file a complaint on property they have agreed to purchase, with a scheduled closing date within 25 days after the complaint filing deadline, provided the filing includes;
 - i. a copy of the entire contract to purchase and,

- ii. a written statement from the property owner granting authorization, to the purchaser, to file the complaint. In cases where the property owner is a bank, or a government agency, i.e. HUD, FNMA, VA, etc. this statement is not required. In those cases only the copy of the entire contract to purchase is required.
 - h. An attorney licensed to practice law in Illinois may file a complaint.
 - i. The Board of Managers of a Condominium Association that has been organized under the Illinois Condominium Property Act has the power to file an assessment complaint on behalf of all property owners in the Condominium Association, provided the filing was authorized by “a two-thirds vote of the members of the Board of Managers or by the affirmative vote of not less than a majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws.” (See 765 ILCS 605/10(c)). A copy of the authorization granting the Board of Managers the power to file such complaints must be included with the filing.
 - j. Any individual taxpayer or property owner who timely files an assessment complaint for a condominium unit shall be deemed to have opted out of any filing made by the Condominium Association the property is part of.
- 8. **Evidence – in general.** The Board’s judgement of evidence will be based on how credibly the evidence provides an indication of the correct assessment of the subject property. If all other elements of comparison are equal, evidence from sales, including sales of the subject property, which occurred closer to January 1st, 2023, will be considered more credible than evidence from sales which occurred further from January 1st, 2023. Evidence from sales comparables and equity comparables which are closer to the subject in size, age, condition, proximity, style, and other factors that affect value will be considered more credible than comparables which are not as similar to the subject property.
- 9. **Reductions of less than \$100,000.** Complaints not specifically marked "YES" on the Assessment Complaint Form in response to the question about the amount of the assessment reduction requested and those complaints where the requested reduction is NOT clearly stated will be considered as requests of less than \$100,000 reduction in assessed value.
- 10. **Deadlines for Filing Written Evidence.**
 - a. Complaints Requesting Under \$100,000 Assessment Reduction:
 - i. All written evidence, from complainants, for complaints requesting an assessed value reduction of less than \$100,000, must be filed no later than 25 calendar days following the final date for filing complaints to be considered by the Board of Review.

- ii. All written evidence, from Township Assessors, for complaints requesting an assessed value reduction of less than \$100,000, needs to be submitted to the Board of Review no later than **December 1st, 2023**.
 - b. Complaints Requesting \$100,000 or more Assessment Reduction:
 - i. All written evidence, from complainants, for complaints requesting an assessed value reduction of \$100,000 or more, must be filed no later than 45 calendar days following the final date for filing complaints to be considered by the Board of Review.
 - ii. All written evidence from Township Assessors and intervenors, for complaints requesting an assessed value reduction of \$100,000 or more, needs to be submitted to the Board of Review no later than **January 1st, 2024**.
 - c. All written evidence received after the deadline for filing written evidence will be date stamped, marked in red as late evidence, placed in a late evidence file and not considered by the Board, except in cases of extreme hardship, as determined by the Board. Examples of extreme hardship include; but are not limited to, activation to military duty, a medical emergency involving the complainant or a close family member, death of the complainant or a close family member, etc... A notice will be sent to the complainant informing them that evidence submitted was received after the additional evidence deadline and deemed inadmissible per the Board's rules.
- 11. **Written Evidence Examples.** In general, evidence may include, but is not limited to, the following;
 - a. A complete, signed closing statement for a purchase of the subject property. Closing statements dated closest to January 1st, **2023** will be given the most weight in consideration
 - b. A complete appraisal,
 - c. Comparable sales/assessed valuation data including MLS listings of comparable sales (Use Page 2 of the Assessment Complaint form for the Comparison Grid. Use additional sheets if necessary and use separate sheets for Sales and Assessed Value Comparisons)
 - d. A statement of construction cost of new improvement(s),
 - e. Statement of actual Income and expense statements for calendar year **2022** for commercial or multi-family income property,
 - f. A description of the physical characteristics of the property, especially if the description differs from the physical description used by the Township Assessor,

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- g. Recent photographs of the subject property and its surroundings can be very useful evidence.
 - h. Statistics, and other information, about national, state, regional or city-wide real estate values will be considered less significant than information from the subject property's neighborhood and/or nearby area(s).
12. **Copies Required.** All complaint filings must include the original and two copies of the complaint form and the original and two copies of all written evidence. We strongly suggest you retain a complete copy for your files.
 13. **Signature Required.** All complaints must be signed by the property owner or by someone with standing to file the complaint, as outlined in Section 5 above.
 14. **Complaint Filing Checklist.** A Complaint Filing Checklist is included on Page 28 of these rules for the convenience of the taxpayer.
 15. **Township Assessor Contact Information.**

Burritt/Harrison/Shirland Paula Lutzow (815-248-4610) 16900 Goodrich Rd. Durand, IL 61024 Tan_n_tone2@yahoo.com	Cherry Valley Danielle Giacomazzo (815-874-2119) 4875 Blackhawk Rd. Rockford, IL 61109 Cvt2119@comcast.net	Durand/Laona Paula Lutzow (815-248-4610) 16900 Goodrich Rd. Durand, IL 61024 Tan_n_tone2@yahoo.com
Harlem Jon Vaiden (815-633-9380) 819 Melbourne Ave. Machesney Park, IL 61115 harlemassessors@yahoo.com	Owen Trent Ferguson (815-965-3082) 6280 Owen Center Rd. Rockford, IL 61101 Trent_ferguson@yahoo.com	Pecatonica/Seward Scott Hamilton (815-239-1394) 410 Reed St, P.O. Box 429 Pecatonica, IL 61063 pecsewoff@frontier.com
Rockford Ken Crowley (815-965-0300) 401 West State St. Rockford, IL 61101 kencrowley@rockfordtownshipil.gov	Rockton Dana Adams (815-624-2597) 1315 Blackhawk St. Rockton, IL 61072 rocktonassessor@gmail.com	Roscoe Cindy Servant (815-270-0591) 5792 Elevator Rd. Roscoe, IL 61073 roscoeassess@gmail.com
Winnebago Paula Lutzow (815-248-4610) 16900 Goodrich Rd. Durand, IL 61024 Tan_n_tone2@yahoo.com		

D. Assessment Complaints-General Procedures

1. ***Basis for the Assessment Complaint.*** There are generally three legitimate bases for assessment complaints:
 - a. Overvaluation (see section E of these rules for further information)
 - b. Equity of assessment (see section F for further information)
 - c. Discrepancy in Physical Data (see section G for further information)
 - d. Neither the amount of taxes paid nor the change in the individual or aggregate property tax rates are appropriate bases for contesting the assessment of a property. The Board of Review has no authority over any valuation for a year prior to the current year; therefore, percentage of assessment change is not a valid basis for an assessment complaint. Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, together with a statement of the contentions of law the contesting party desires to raise.
2. ***Reductions of \$100,000 or more.*** Pursuant to 35 ILCS 200/16-55, if a complainant requests a reduction in assessed valuation of \$100,000 or more, or if a Township Assessor proposes a settlement that would result in a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district.
 - a. Complainants should supply their requested assessment total in the appropriate space on the complaint form, and should check the appropriate box if it is anticipated that evidence will be submitted that would result in a reduction of \$100,000 or more in assessed value. If this information is not provided, the Board will not make a reduction in excess of \$100,000.
 - b. If a Township Assessor submits a proposed stipulation that would result in a reduction of \$100,000 or more in assessed value, the Clerk of the Board must be notified by the Township Assessor.
 - c. Potential intervenors are notified that, if they wish to become an intervenor, they need to file a letter of intent to intervene with the Winnebago County Board of Review within 30 days of the date of the notification letter.
 - d. Anyone intending to speak on behalf of a unit of government that has intervened on an assessment reduction request, other than the attorney for the unit of government, will be required to provide proof the person intending to speak has been authorized to do so by the board of the unit of government.
3. ***Non-Compliant Complaint Forms.*** In the case of complaint forms deemed not in compliance with Board of Review rules, the Board will send notification acknowledging receipt of the complaint. Such notification will include a copy of the first page of the complaint form and an explanation of which rules have not been

complied with. The complainant will be provided with 10 business days to bring the complaint into compliance. If the complaint is brought into compliance within the time as extended by the Board of Review for compliance, the complaint will be deemed to be in compliance with the Board of Review rules and will be processed in the same manner as any other complaint in compliance with the rules. If the complainant has not complied with the Board of Review rules within the time as extended by the Board of Review, the Board of Review will send a decision to dismiss the complaint and no further action will be taken on the complaint. For purposes of this section, a complaint form deemed not in compliance with Board of Review rules is defined as:

- a. A complaint form that lacks sufficient information to identify the property in question or;
 - b. A complaint form that is not signed by the property owner, a licensed Illinois attorney, or another person with standing to file the complaint.
4. **Written Evidence Submission by Township Assessors.** The Board of Review encourages all Township Assessors to respond in writing to all complaints filed in their townships. Relevant and significant written evidence from all parties will help the Board of Review make fair and proper decisions.
- a. On all complaints requesting a reduction in assessed value of \$33,333 or more, and on all complaints where a hearing has been requested before the Board of Review, the complainant can obtain a copy of the Township Assessor’s written evidence either by U.S. Mail, via the Winnebago County Supervisor of Assessments Webpage <https://wincoil.gov/departments/supervisor-of-assessments>, or in person at the office of the Board of Review during normal business hours within 48 hours of the request, or no later than five (5) days prior to the hearing. For those complaints requesting a reduction of over \$33,333, the Township Assessor’s written evidence will be available as soon as it is received by the Board of Review from the Township Assessor’s office. If there are any questions, please call 815-319-4463 or email bor@soa.wincoil.gov.
 - b. The Board of Review will make its decision based upon the evidence submitted along with its collective experience and education.

E. Assessment Complaints Based Upon Overvaluation

1. **Definition.** Overvaluation occurs when the value indicated by the equalized assessed value of the property exceeds the property’s 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”. Fair Cash Value is often used interchangeably with “Market Value”

2. **Burden of Proof.** When overvaluation is the basis of the complaint, the complainant has the burden to show the value of the subject property by a preponderance of the evidence.
3. **Written Evidence Considered.** The Board of Review will limit its examination of comparable sales submitted to the first five (5) comparable sales submitted by the complainant and the first five (5) comparable sales submitted by the Township Assessor. In cases where a narrative appraisal prepared by an Illinois licensed appraiser has been submitted, there is no limit on the number of comparable sales to be considered. Any party seeking to include a sale that would be excluded by these rules, or exclude a sale that would not be excluded by these rules, shall submit written evidence as to why such sale should be included or excluded.
4. **Comparable Sales.**
 - a. Comparable sales shall be market transactions, conducted at an arm's length, with exposure to the open market, based on the definition of Fair Cash Value noted above. Comparable sales that are not exposed sufficiently to the market may require additional evidence as to why they should be considered.
 - b. Comparable sales should be located within the subject property's market area.
 - c. Comparable sales should be similar in size, construction, quality, age, style and condition to the subject property.
 - d. Only properties that sold after January 1, 2020 and prior to April 1, 2023, will generally be considered as comparable sales. Sales of the subject property are not subject to this date of sale requirement.
 - e. Compulsory sales, defined by statute (see 35 ILCS 200/1-23) as the first sale of real estate owned by a financial institution as the result of a judgment of foreclosure; a transfer pursuant to a deed in lieu of foreclosure or consent judgment, occurring after the foreclosure proceeding is complete, and which conform to rules 4a, 4b, 4c, and 4d, in this section, will be considered market transactions. In addition, pursuant to 35 ILCS 200/16-55-b, the board shall include compulsory sales in reviewing and correcting assessments, including, but not limited to, those compulsory sales submitted by the complainant, if the board determines that those sales reflect the same property characteristics and condition as those originally used to make the assessment. The board shall also consider whether the compulsory sale would otherwise be considered an arm's length transaction.
5. **Non-Market Transactions.** The following transactions are generally not considered market transactions by the Board of Review:
 - 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 foreclosure
 - f. Condemnation sales
 - g. Sales where the buyer or seller is a government agency
 - h. Sales from secondary market mortgage finance providers, including, but not limited to FNMA, FHLMC, etc.
 - i. Sales where the buyer or seller is a financial institution unless the sale meets the definition of a compulsory sale as defined in 4e above, and is not excluded by any other provision of this section (5. Non-Market Transactions).
 - j. Sales where the buyer is exercising an option to purchase
 - k. Trades of property (simultaneous)
 - l. Sale-leasebacks
 - m. Bulk Sales – In order for any bulk sale to be considered as a market transaction, it must meet both of the following criteria:
 - i. Must be contiguous
 - ii. Must be bifurcated on contract or otherwise allocate the sale price of each individual property.
 - n. Transactions which required payment of the entire purchase price in cash with no financing contingencies.
6. ***Use of Short Sales as Written Evidence.*** A “short sale” is a sale where the lender and seller have agreed to accept a sale price that is less than the balance on the existing mortgage(s). Short sales are considered market transactions by the Illinois Department of Revenue unless they also meet one of the excluding conditions above. Any party seeking to discredit the use of a short sale as evidence in a complaint should submit written evidence as to why the sale does not meet the definition of Fair Cash Value (See 35 ILCS 200/1-23).
7. ***Appraisal and Value of Opinion Written Evidence.***
- a. Appraisals and value opinions will not be accepted as written evidence by the Board of Review unless they are certified in writing by the person who developed the appraisal or opinion of value. To be considered by the Board, an appraisal must be:
 - i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board,
 - ii. Signed by the appraiser(s) and,
 - iii. Presented in its entirety, including all exhibits, with no missing pages.

- b. The Board of Review recommends the appraiser who prepared the appraisal report on the subject property attend the hearing in order to answer any questions or to provide additional clarification.
 - c. An appraisal report or value opinion developed specifically for consideration by the Board of Review should have a valuation date of January 1, 2023.
 - d. An appraisal report or value opinion with a valuation date other than January 1, 2023 may be submitted as written evidence; however, the farther the date of valuation is from January 1, 2023, the less consideration the appraisal report will receive.
 - e. An appraisal report or value opinion developed for any purpose other than to estimate fair cash value, as defined above, or its equivalent may be submitted as written evidence; however, the value conclusion from such a report will be considered less significant than the value conclusion from an analysis developed to estimate fair cash value, as defined above, or its equivalent.
 - f. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal report or value opinion has been timely submitted.
 - g. Except for homestead property, appraisal testimony or value opinion testimony, offered to prove the valuation asserted, may be given only by the preparer of the appraisal report or value opinion report whose signature appears thereon.
 - h. Appraisals prepared with an interior inspection will be given more weight than appraisals prepared without an interior inspection.
8. **Other Written Evidence.** Other written evidence may consist of, but is not limited to, the following:
- a. Listing contract of the subject property.
 - b. Sales contract and closing statement and a Real Estate Settlement Procedures Act (RESPA) statement showing the purchase price and closing date of the property in question. Closing statements dated closest to January 1, 2023 will be given the most weight in consideration.
 - c. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
 - d. Multiple Listing Service listings showing sales price, sales date, descriptive data, and a photograph of a comparable property. Usually three or more such comparable properties, with recent market transactions, can provide a strong indication of the fair cash value of the property in question.
 - e. An income approach to value may be submitted as written evidence.

9. **Disclosure of Rental Data Required.** When an assessment complaint for an income-producing property is based on overvaluation and an income approach is submitted, the submission may include the actual income and expense data of the property.
 - a. Where the entire property is covered under a single lease, the entire lease shall be submitted as written evidence.
 - b. Where multiple leases are in place, a full copy of at least one typical lease must be submitted. The Board will consider lease summaries, audited financial statements, rent rolls with totals for the remaining leases. All pertinent information relative to the lease shall be provided to the Board at the time of filing.
10. **Occupancy.** Complaints based on occupancy generally should address market occupancy, not the property's occupancy alone. Therefore, if a complaint for reduced assessment is made based upon decreased occupancy, the complainant is required to provide written evidence of market rates of occupancy.

F. Assessment Complaints Based Upon Equity

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly shall provide 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 the assessment of similar properties.
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of the complaint, the complainant must show the inequity of the assessments by clear and convincing evidence.
3. **Written Evidence Considered.** If comparable properties are submitted as written evidence for the complaint, it is preferable to use the five (5) most similar. Additional comparables may be included at the discretion of the complainant; however, the Board of Review will limit its examination of equity comparables submitted to the first ten (10) equity comparables submitted by the complainant and the first ten (10) equity comparables submitted by the Township Assessor.
4. **Comparable Properties.** Comparable properties should be located in the market area of the subject property and/or in the same subdivision. They should be similar in size, construction, quality, age, style and condition to the subject property.
5. **Disclosure of Rental Data Required.** When an assessment complaint for an income-producing property is based on equity, the income and expense data of the property may be submitted as written evidence.
 - a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.

- b. Where multiple leases are in place, the Board will consider lease summaries. Audited financial statements, rent rolls with totals and representative samples of leases may be submitted by the taxpayer.

G. Assessment Complaints Based Upon Discrepancy in Physical Data

1. **Definition.** Discrepancy in physical data 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 locational attributes. The incorrect physical description must have been relied upon by the assessor in the valuation of the property.
2. **Written Evidence.** Complaints based on the application of an incorrect physical description of a property shall include a statement highlighting the incorrect data, and competent written evidence (such as a plat of survey, photograph, or construction documents) of the correct data.
3. **Assessor Access to Property.** No 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 any evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the property owner denied a request made in writing by the Township Assessor, or intervening taxing body, to physically inspect and examine the property for valuation purposes. Such written request shall be sent by certified and regular mail to the property owner at his or her last known address as Township or County records may show and shall set forth the substance of this rule. Failure by the property owner to allow access or respond within twenty-one (21) days of the date of the request shall constitute a refusal to allow access for purposes of this rule. It shall be the responsibility of the property owner to document his or her response to requests for access, so written responses are advised. 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 property owner.

H. Preliminary Review

1. On all complaints where an assessment reduction of less than \$33,333 is sought, the Board will perform a preliminary review of the assessment complaint utilizing all written evidence submitted by the complainant and the Township Assessor. In cases where no evidence has been submitted by the complainant or by the Township Assessor, the Board of Review may consult with the Township Assessor before making an assessment change. Preliminary reviews will not be done on complaints where an assessed value reduction of \$33,333 or more is sought; hearings will be automatically set for those complaints. The Board will send a notice of its preliminary determination of value to the complainant and the

Township Assessor. In cases where either; 1.) The Board has decided to change the assessment based on a sale of the subject property, or 2.) The Township Assessor has agreed with the complainant and recommended the assessment be lowered to the complainant's request, the Board will send the notices as soon as the revised values have been determined. In all other cases the notice will be sent after the deadline for submitting written evidence has passed. The notice will inform the complainant they are entitled to request a hearing, within 10 business days after the date of the letter, if they are not satisfied with the decision on the notice. If the complainant does not request a hearing, no further action is necessary on their part, the assessed value on the notice will become the Board's assessment for the parcel and the case will be closed.

I. Hearings

1. **Hearing Location.** All Hearings will take place at the Winnebago County Administration Building. Virtual hearings are available upon request. Hearings are conducted during regular business hours from 8:00 am until 5:00 pm in the Supervisor of Assessments Office in the Winnebago County Administration Building 404 Elm Street, Room 301 or 303, Rockford, IL 61101.
2. **Hearing Officers.** Any member of the Board may act as a hearing officer. Hearings on complaints where an assessed value reduction of less than \$100,000 is requested may be conducted by a single hearing officer. Hearings on complaints where an assessed value reduction of \$100,000 or more is requested shall have at least two (2) hearing officers, at least one of which shall be a Full Board Member. Should a situation arise where only one Board Member is available, it shall be at the discretion of the Board Chairman if the hearing can still be held.
3. **Hearing Notification.** Complainants and intervenors who request a hearing will be notified by US Mail of the hearing date, time and place of said hearing. The schedule of the Board of Review hearings will be posted on the Board of Review website as soon as it is available: <https://wincoil.gov/departments/supervisor-of-assessments/board-of-review>.
4. **Hearing Format.** Hearings on complaints will be conducted in the following format:
 - a. The complainant or his/her representative may present oral testimony regarding the assessment and shall be required to answer any questions of the Board. This oral testimony shall be limited to 1.) remarks related to written evidence which was filed in a timely manner and 2.) remarks related to the subject property. Exhibits, including, but not limited to, charts, maps, or photographs referring to timely submitted written evidence must be submitted 5 (five) business days prior to the hearing.
 - i. Although accountants, tax consultants, real estate consultants and certified real estate appraisers, and real estate experts, may be called

before the Board as expert witnesses they may not conduct questioning, introduce evidence into the record, or conduct themselves in any manner which may be interpreted as the unauthorized practice of law.

- ii. If a property owner has a language or disability barrier which prevents the property owner from presenting his/her case at a Board of Review hearing, that property owner may authorize another person to provide assistance to the property owner at the hearing. Assistance Authorization Forms are available from the Board of Review office and a sample of the form is included with these rules. If the Board of Review needs to make reasonable accommodations for the disabled property owner to be able to attend and take part in the hearing, that property owner should contact the Board of Review office at least three (3) business days prior to the hearing to make the Board of Review aware of the disability. This will afford the Board of Review time to make reasonable accommodations for the disabled property owner within the guidelines of the Americans with Disabilities Act.
- iii. In cases where the property owner is unable to attend a hearing due to being incapacitated and in cases where the property owner is unable to attend due to requirements of a United States Military obligation, the property owner may grant a Power of Attorney to another person to represent the owner's interest at the hearing. The person seeking to represent the property owner who is unable to attend the hearing for one or both of the reasons stated in this section will be required, at the hearing, to present 1.) a statement, signed by the property owner, which sets forth a.) the reason the property owner is unable to attend the hearing and b.) the name of the person to which the power of attorney is being granted and 2.) a notarized copy of the document granting Power of Attorney to the person seeking to represent the property owner at the hearing.
- iv. The Township Assessor or a representative from his/her office may present testimony regarding the assessment and shall be required to answer any questions of the Board.
- v. Expert witnesses, as listed in 1.4.i (above), may respond to questions regarding the subject property and comparables submitted by either the assessor or the appellant. Expert witnesses may respond to specific questions regarding evidence, but will not be allowed to expand comments into an opinion. Expert witnesses will not be

allowed to cross-examine nor ask questions regarding evidence.

Expert witnesses will not be allowed to deliver closing statements.

- b. After the complainant has presented his/her testimony, the Township Assessor will be allowed to cross-examine the complainant and the complainant's witnesses. After the Township Assessor has presented his/her testimony, the complainant will be allowed to cross-examine the Township Assessor and the Township Assessor's witnesses.
 - c. Each party may then present closing or rebuttal remarks after which the hearing will be closed.
 - d. The Board will consider the evidence presented as well as any information that the Board has discovered regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55).
5. **Hearing Length.** On complaints where the requested assessment reduction is less than \$100,000, hearings are scheduled at fifteen-minute intervals. On complaints where the requested assessment reduction is \$100,000 or more, hearings are scheduled in at least thirty-minute intervals. All presentations by the complainant and the assessor, along with questions that may be asked by the Board, must be completed within the scheduled time frame.
 6. **Non-Appearance at Hearings.** Failure to appear at the appointed time and date of a scheduled hearing shall result in a "Failed to Appear" notice. The Board will notify the complainant by United States Mail, to the complainant's last known address, of such action. No further action will be taken and the case will be closed.

J. Deliberations

1. The Board of Review will meet to deliberate on the assessment of parcels that have been the subject of hearings. The date and time of the meetings for deliberations will be posted on the Winnebago County Website. Deliberations will be open to the public. Township Assessors and appellants are welcome to attend. The Board of Review will attempt to accommodate the Township Assessor's schedule and the appellant's schedule, however, the Board of Review is not required to change its order of deliberations to accommodate the schedule of others. The member(s) of the Board who conducted the hearing will summarize the testimony from the hearing. Deliberation on, and discussion of, the correct assessment will follow the hearing officer(s) presentation. After discussion is complete a full Board Member will make a motion which specifies a recommendation of the correct assessment. The motion needs the affirmative votes from at least two (2) full Board members for approval. If the motion fails to receive two (2) affirmative votes, the Board will continue discussion and vote on another motion from any full Board member, or decide to lay the decision over until a later date. When a motion on an assessment has been approved, the Board shall record the decision in the complaint file as

their final decision. All final decisions shall be in writing and shall set out, with specificity, the facts necessary to sustain the decision. In accordance with the Illinois Open Meetings Act, the Board of Review will keep a digital audio recording of all deliberations.

K. Assessment Change Requests (ACRs)

1. **Timing.** The initial filing date for Assessment Change Requests (hereinafter referred to as ACRs), originated by a Township Assessor, is the date the 2023 assessments are available on the Supervisor of Assessment website (<https://wincoil.gov/departments/supervisor-of-assessments>). The final date for filing an ACR shall be February 1, 2024.
2. **Written Evidence to Support the ACR.** Written evidence to support the request for the assessment change must be submitted with the ACR. If the Board determines an ACR has been submitted without evidence that, in the opinion of the Board, provides an insufficient basis for the requested assessment change, the ACR will be returned to the Township Assessor with an explanation of that determination and no further action will be taken.
3. **ACRs Based on Sales.** ACRs based solely on a sale of the subject property without additional evidence to support the sale price, will not be approved by the Board of Review.
4. **Over \$33,333 Reduction.** All ACRs requesting an assessed value reduction of \$33,333 or more will be reviewed at a meeting of the Board of Review and the Township Assessor who originated the ACR.
5. **Notice.** If the Board determines there is a sufficient basis for granting the requested assessment change, it will direct that a notice of that determination be sent to the taxpayer and the assessor. Such notice will inform the taxpayer that a hearing may be requested on the assessment change. The request for a hearing may be made, within ten (10) business days after the date of the notice, by contacting the Board office at the address or telephone listed on the notice.
6. **Written Evidence for ACR Hearing.** Evidence from property owners or taxpayers, who have requested a hearing on an assessment change caused by an ACR, must be received in the Board of Review office a minimum of ten (10) days prior to the scheduled hearing.

L. Certificates of Error

1. **Error in Fact.** A request for a certificate of error, when presented to the Board, must be accompanied, when filed, by evidence, of proof of an “error in fact”. Failure to present proper evidence will cause non-concurrence by the Board.
2. **Deadline.** Requests for Certificates of Error for the 2022 tax year can be filed with the Clerk of the Board until the day of the tax sale for 2022 taxes. Requests for

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Certificates of Error for the 2023 tax year cannot be considered by this 2023 Board of Review.

M. Omitted Property

1. **Authority.** The Board has the authority to place an assessment on omitted property. (See 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 shall give at least ten (10) business days written notice to the parties concerned advising them of the Board's proposed action.

N. Equalization

1. **Authority.** Subject to the restrictions of the property tax code, increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The Board may also equalize the assessment in any township, or part thereof, or any portion of the county. (See 35 ILCS 200/16-60, et seq.)
2. **Procedure.** Petitions addressed to the Board regarding matters of equalization must show the class or classes of property, or the taxing jurisdictions that appear to be out of line with the general assessment level prevailing in the County. If petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

O. Non Homestead Exemptions

1. **Applications.** Applications for Non-Homestead exemption must be filed on forms furnished by the Board, which includes PTAX-300, PTAX 300-R, PTAX-300-H, PTAX 300- HA and PTAX-300-FS. Parcel number must be on the application and all questions must be answered, failure to comply will result in the Petition being returned. A separate fully completed application must be submitted for each parcel number unless one legal description covers more than one parcel within the same township and all the parcels are contiguous. Supporting documentation must be submitted in duplicate for each application (see instruction sheet). Pursuant to Illinois Department of Revenue rules, failure to complete and provide all evidence will delay final decision. The following information along with other requirements can be found on the form PTAX-300 and PTAX-300-R in Step 4, page 2.
2. **Copies required.** The application must be submitted in duplicate (the original and one copy).
3. **Affidavit of Use.** An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property belonging to the State of Illinois or the United States Government.
4. **Photographs.** Photographs must be submitted for all Applications for Property Tax Exemption.
5. **Notarization.** Where applicable, applications should be notarized.

6. **Notification of Units of Government.**
 - a. If the request for an 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 the notification of each Unit of Government and postal return receipts must be submitted with the application at time of filing.
 - b. The Board of Review will notify all of the taxing bodies of the properties with applications for which the exemption would reduce the assessment by \$100,000 or more. The notice will inform the intervenor that they are entitled to request a hearing, within 10 business days from the date of the letter.
7. **Intervening.** Anyone intending to speak on behalf of a unit of government that has an interest in an exemption application, other than the attorney for the unit of government, will be required to provide proof the person intending to speak has been authorized to do so by the board of the unit of government.
8. **Hearings.** Hearings will be scheduled only for exemption applications that have an intervenor.
9. **Deadline.** Final filing date for Non-Homestead Exemptions assessed under \$100,000 shall be before February 15, 2024. Final filing date for properties assessed at over \$100,000 or more shall be December 31, 2023.

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P. Adoption

1. **Adoption.** These rules are adopted for the 2023 session of the Winnebago County Board of Review as of 5/15/2023.

Thomas Ewing, Chairman



Jay Dowthard, Member



Pamela Cunningham, Member



Thomas Hodges CIAO, Clerk



Frequently Asked Questions

Must I come before the Board to present my case?

The answer depends on the amount of assessed value reduction requested. 1.) For assessed value reduction requests of less than \$33,333, you do not have to appear before the Board, unless you wish to do so. The Board will send a notice of its preliminary determination of value to the complainant and the Township Assessor. The notice will inform the complainant they are entitled to request a hearing, within the specified period of time, if they are not satisfied with the decision on the notice. If the complainant does not request a hearing, no further action is necessary on their part, the assessed value on the notice will become the Board's assessment for the parcel and the case will be closed. 2.) For all complaints involving an assessed value reduction request of \$33,333 or more, a hearing will be scheduled and the property owner, or the property owner's attorney, will need to attend the hearing.

If I ask for a hearing and cannot attend the date I am assigned, can the hearing be rescheduled?

Requests to reschedule less than 48 hours in advance of a scheduled hearing must be for emergency purposes only. Hearings will not be rescheduled if the date and time of the originally scheduled hearing has passed. Under no circumstance will more than one reschedule be permitted. Scheduled hearing dates and times will be changed if the County Administration Building is closed for weather or other emergency-related reasons. All reschedules will be at the convenience of and at the sole discretion of the Board of Review.

What happens if I ask for a hearing but do not appear?

Failure to appear at the appointed time and date of a scheduled hearing shall result in a "Failure to Appear" decision. The Board will notify the complainant by United States Mail, to the complainant's last known address, of such action. No further action will be taken and the case will be closed.

Can I have more than 5 comparable properties?

If comparable sales are submitted as evidence for the complaint, it is preferable to use the best five (5). Additional comparable sales may be included at the discretion of the complainant; however, the Board of Review will limit its examination of comparable properties submitted to the first five (5) comparable sales submitted by the complainant and the first five (5) comparable sales submitted by the township assessor. The limit of equity comparable properties considered is the first ten (10) for each party.

How many copies of documentation are necessary when submitting the complaint form?

Submit the original and 2 copies of both the complaint and all evidence.

When can I have a copy of the Township Assessor’s evidence?

You may receive a copy of the township assessor’s evidence no earlier than approximately 2-4 weeks after the filing deadline at the following link:

<https://wincoil.gov/departments/supervisor-of-assessments> Choose Specific Parcel Information on the menu on the right side. Enter the Parcel Identification number (PIN) and click submit. Click the PIN highlighted in blue. Choose the year (i.e. 2023); under the parcel number choose “Click Here for the Evidence”. Please contact our office if you are unable to access the assessor’s evidence.

When will a decision be made regarding my hearing?

In most cases, the Board of Review will meet to deliberate on the assessment of parcels that have been the subject of hearings for that week. The date and time of the meetings for deliberations will be posted on the Winnebago County Website. Deliberations will be open to the public. In most cases, a final decision letter is mailed within a week of the deliberations.

If I do not agree with the Board of Review’s decision, can I appeal it?

Yes, decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the Notice of Final Decision letter. Appeal forms are available at the County Assessment Office, or on the PTAB website at www.state.il.us/agency/ptab/assist/forms.htm.

Checklist Before Filing

It is the responsibility of the complainant to adhere to the Rules and Procedures set forth by the Winnebago County Board of Review with regard to Real Estate Assessment Complaints.

- Did you discuss your assessment concerns with your Township Assessor?
- Did you read the Board of Review Rules and Procedures?
- Did you completely fill out all applicable sections of your complaint form?
- Did you provide your mailing address on the complaint form?
- Did you sign your complaint form?
- Did you file the complaint by the deadline date? If you are mailing the complaint, be sure the postmark is on or before the deadline date.
- Did you provide the original and 2 copies of the Complaint form and 3 copies of ALL written evidence? Did you retain a complete copy for your files?
- Did you include all the information you want the Board of Review to consider?
- Did you include your Requested assessed value in Section 2 on the Complaint Form?
- Did you include your email address for correspondence purposes?

Winnebago County Board of Review Assistance Authorization Form

I, _____, owner of the property identified as parcel number ____ - ____ - ____ - _____, located at _____, state that I, because of a language or disability barrier, need assistance in order to participate in a hearing today, before the Winnebago County Board of Review.

I am; therefore, authorizing _____, who is a member of my immediate family, either by birth or marriage, or a person with whom I have a close personal relationship, to assist me during the Board of Review hearing.

By signing this form, I acknowledge that the above statements are true and correct.

Signature

Date

Subscribed and sworn to before me, this _____ day of _____ A.D. 20____.

Notary Public