

Montgomery County Board of Review

2015 Rules and Procedures

In accordance with Illinois State Statute 35 ILCS 200/6-60, the Montgomery County Board of Review hereby publishes their official rules and procedures for the 2015 Board of Review session.

Article 1 Convening, Adjournment and Time of Meetings

Rule 1.1 The Montgomery County Board of Review (hereafter referred to as “the Board”) will convene on the first Monday in June and adjourn meetings as necessary to complete business before the Board.

Rule 1.2 Meetings will take place at the Montgomery County Courthouse located in Hillsboro, Illinois at #1 Courthouse Sq. Room 201, within the Supervisor of Assessments Office. The Board may hold meetings at other locations at their discretion.

Rule 1.3 Board meetings are held during regular business hours of the Montgomery County Courthouse. These hours are Monday through Friday 9:00 a.m. through 4:00 p.m., except for county holidays.

Article 2 Records

Rule 2.1 The Board shall keep record of all proceedings and business before the Board, including but not limited to the following:

- Real-Property Assessment Complaints
- Property Tax Exemption Applications
- Homestead Exemption Applications
- Property Tax Appeal Board Appeals
- Omitted Property Assessments
- Certificate of Errors
- Equalization

Rule 2.2 These records shall be available for inspection during normal business hours at the Supervisor of Assessments Office.

Article 3 Real-Property Assessment Complaints

Rule 3.1 Complaints may be filed beginning on the first Monday in June through thirty (30) calendar days after publication by the Supervisor of Assessments, whichever date is later. For information on when publication has taken place, please contact the Supervisor of Assessments Office. Complaint forms are available online and at the Supervisor of Assessments Office. Forms must be **filled out completely** and **original** returned to the Supervisor of Assessments Office. Incomplete forms will not be accepted and will be returned to the complainant for completion.

Rule 3.2 No complaints will be accepted after the deadline has passed. No exceptions.

Rule 3.3 Complaints before the Board must be based upon the assessed valuation of the property only. Before filing, ensure that the reason for complaint is not based on the amount of property taxes levied.

Rule 3.4 Complaints may be filed by the property owner January 1 of the assessment year unless otherwise approved by the Board of Review, their authorized agent, or a taxing body. Any complaint filed by an authorized agent or taxing body will be forwarded to the property owner.

Rule 3.5 Authorized agents: if the property owner wishes to have an authorized agent acting on their behalf, **written permission must be received from the property owner. This must be signed and dated by both the property owner and authorized agent.**

Rule 3.6 After received, complaints will be stamped on the date received and a copy shall be given to both the Township Assessor and Supervisor of Assessments. If proof of filing is desired, a written request must be provided.

Rule 3.7 Each complaint shall be docketed in the order received by the Board.

Rule 3.8 Reasoning for Appeal

- Market Value
 - The assessment is higher than the actual market value.
- Equity between Properties
 - The assessment is higher than those of similar neighboring properties.
- Percentage of Assessment
 - The assessment is listed at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment/sales ratio study.
- Inaccurate Information
 - The assessment is based upon inaccurate information, such as an incorrect measurement of a lot or building. If you believe there is inaccurate information, please contact the Supervisor of Assessments Office before filing a complaint.

Rule 3.9 Evidence Submitted

To support any claim of an incorrect assessment, the Board should receive evidence from the complainant in the form of the following, depending upon the type of appeal filed.

- For all complaints, the following information should be provided:
 - Reason for appeal
 - Copy of the Property Record Card for the subject and comparables
 - Photographs of the subject and comparables
 - If the property is income producing, the prior three (3) years income statements for the subject property
- For complaints based upon market value:
 - Copy of the Real-Estate Transfer Declaration and/or purchase contract
 - A recent appraisal of the property (entire appraisal must be submitted for review)
 - Appraisals should be no more than (2) years old for consideration.
- For complaints based upon equity:
 - **At least three (3) comparable properties** with recent sales listed and showing inequity in comparison with the subject property or assessments higher than the subject property.
- For complaints based upon percentage of assessment:
 - An assessment/sales ratio study containing the prior three (3) years of assessments/sales information showing the subject is assessed higher than the prevailing township or county median level. The study shall include only arms-length transactions.
- For complaints based upon inaccurate information:
- Explanation of what is incorrectly assessed and proof of inaccuracy

Rule 3.10 All evidence must be submitted **prior to** the scheduled hearing before the Board. Evidence submitted at or after the hearing may be considered but an additional hearing will not be scheduled.

Rule 3.11 Professional appraisals (developed by licensed/certified appraisers) submitted as evidence, must be in compliance with the Uniform Standards of Professional Appraisal Practice (USAP). Appraisals where significant violation are present (especially cases where the appraiser appears to be acting as an advocate for his/her client) will be reported to the appropriate regulatory agency.

Article 4 Board of Review Decisions and Hearings

Rule 4.1 All complaints filed before the Board will be reviewed and a Tentative Assessment Notice will be mailed. After receipt of said Notice complainant will have at least ten (10) calendar days to request a hearing in all cases except for those complaints requesting an assessed valuation change of 100,000 or more, in which case notice will be given at least fourteen (14) calendar days in advance.

Rule 4.2 The Tentative Assessment Notice shall show any initial change done by the Board. If change made by the Board is satisfactory, the complainant need not schedule a hearing and the tentative change shall become the Final Assessment. If the change is not satisfactory, the complainant may appear before the Board to discuss the complaint.

Rule 4.3 Hearings may be rescheduled on (1) time when based upon reasonable circumstances.

Rule 4.4 Hearings may be conducted via phone-conference if there are circumstances where a complainant cannot attend in person. If this is the case, a request for a phone-conference must be submitted at least twenty-four (24) hours before the scheduled hearing.

Rule 4.5 A complaint will be considered closed by the Board if any scheduled hearing is not attended by the complainant and no prior notice of rescheduling has taken place. Rescheduling must take place at least twenty-four (24) hours in advance.

Rule 4.6 After a hearing has taken place the Board shall send a Final Notice stating their final decision. Further appeal may be taken to the State of Illinois' Property Tax Appeal Board (PTAB) within thirty (30) calendar days of Final Notice.