Montgomery County Board of Review

2020 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 2020 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 schedule 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. Complaints must be filed on County or State of Illinois complaint forms only.

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 **must** be filed by the property owner **January 1** of the assessment year, 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 authorization must be received from the property owner at the time of filing or complaint will be returned to complainant. 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. Purchase price and date of sale should be included on complaint form.
- 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. **Evidence submitted should not be stapled; please use paper clips or binder clips only!**

- For all complaints, the following information must be provided:
  - **Reason for appeal**
  - **Copy of the Property Record Card for the subject and comparables**
  - **Photographs of the subject and comparables must be submitted**
  - **If the property is income producing, the prior three (3) years income statements for the subject property should be submitted.**
- 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) and not more than five(5) comparable properties*** with recent sales listed and showing inequity in comparison with the subject property or assessments higher than the subject property. P**hotos of all comparable properties must be submitted.**

- 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

FARMLAND COMPLAINTS
Reason for complaint & evidence needed

VALUE OF FARM BUILDINGS

CLASSIFICATION
If you are contesting the use classification you should submit: (1) photographs of the subject acreage; (2) an aerial photograph of the subject property; (3) a soil survey map of the subject parcel(s) identifying the distribution of the soil types; and (3) an acreage classification breakdown.

PRODUCTIVITY
If you are contesting the productivity numbers assigned to your farmland you should submit: (1) a soil survey map of your farm identifying the distribution of the soil types; (2) identify the use classification of the acreage in the parcel; and (3) identify the productivity index ratings and numbers of acres for each soil type identified.

FLOODING
If you are contesting the debasement for flooding you should submit: (1) an aerial map identifying the acreage affected by the flooding; (2) a soil survey identifying the affected acreage; (3) the productivity index of the soils affected by the flooding; and (4) a ten-year history of yield losses attributed to the flooding of the affected acreage.

Landowners <u>cannot</u> appeal the Certified Values of their farmland.

Rule 3.10 All evidence must be submitted **<u>prior to</u>** 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 one (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.

Article 5 Application for Homestead Exemptions

Rule 5.1 The Board has the final authority for the approval or denial of any homestead exemptions applied for by the property owner. If the Board moves to deny any homestead exemption, a letter stating the reasoning for denial will be sent to the property owner.

Article 6 Applications for Property Tax Exemption

Rule 6.1 The Board is required to make recommendation on all Property Tax Exemption Applications received and forward said application to the Illinois Department of Revenue for final determination. Ultimately it is the Illinois Department of Revenue who makes the decision on tax exempt status and until such notice is given by IDOR of approval or denial the assessment shall remain on record and taxed accordingly.

Rule 6.2 Applications for tax exempt status must be filed utilizing the corresponding application as prescribed by the Illinois Department of Revenue:

- PTAX-300: Application for Non-Homestead Property
- PTAX-300-FS: Application for Federal/State Agency Property
- PTAX-300-H: Application for Hospital Property Tax Exemption
- PTAX-300-R: Application for Religious Property

Rule 6.3 Each application must be filled in its entirety with the necessary supporting documentation attached as listed on each application form. This includes any necessary notification to taxing bodies. If any additional supporting documentation is required or any necessary supporting documentation is omitted from the application, the Board will give an official notice for the remaining documentation to be submitted within thirty (30) calendar days. If the information is not received within thirty (30) calendar days, the Board will deem the application incomplete and will not forward to the Illinois Department of Revenue.

Rule 6.4 All Application forms must be submitted in duplicate; however only the original application will need the supporting documentation attached.

Article 7 Miscellaneous Procedures

Rule 7.1 The Board may initiate a change to the assessment and listing of any property and shall give proper notice through a Tentative Assessment Notice allowing at least ten (10) calendar days to file complaint on the change listed.

Rule 7.2 The Board may conduct equalization as it deems necessary and provide proper notification to any property owner on which equalization is applied.

Rule 7.3 If an error in the description of property assessed is found, a Certificate of Error may be issued by the Board for a prior assessment year. However, this is only in the case of an incorrect description of property listed and not in the case of matters of opinion, such as condition, grade, or market value.

Rule 7.4 If, at any time, it comes to the attention of the Board that a property was omitted from a previous assessment roll, the Board shall add such property to the assessment roll in question and give proper notice of such action to the property owner affected.

Article 8 Amendments to the Rules and Procedures of the Board of Review

Rule 8.1 The rules set forth for the Board of Review session may be amended at any time. Such amendments shall become effective immediately upon approval of the Board and published as necessary.

Article 9 Publication

Rule 9.1 These rules shall be made available in hard copy through the Supervisor of Assessments Office as well as through the Montgomery County Supervisor of Assessments Website www.montgomeryco.com. They shall also become part of the Board of Review Minutes.

These rules, including any amendments, shall be in effect for the duration of the 2020 Board of Review Session beginning with the first Monday in June and published accordingly via the Montgomery County Website.

Approved and Adopted: March 10, 2020

Ray Durston BOR Clerk