

Ford County Board of Review Rules and Procedures

Contents

- Basis of Appeal
- Time for Filing Appeals
- Procedures for Filing an Appeal
- Hearings

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The Ford County Board of Review (BOR) 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). 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 subject of an appeal, according to the law, based on standards of uniformity, market value, accuracy of facts, evidence, exhibits, and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interest parties.

It is strongly recommended that a taxpayer discuss their assessment with the township assessor prior to filing an appeal with the Board. Many times, the reason for the assessment can be made clear or any errors can be corrected eliminating the need for filing an appeal.

Basis of Appeal

A formal appeal may be filed when it appears that:

- The assessor’s market value is higher or lower than that of the actual market value.
- Appeals based on Incorrect Assessor Data
 - *Definition: Incorrect data includes, but not limited to, size of the site, size of the improvements, physical features, and condition of the property.
 - *Evidence to include but not limited to: Copy of the Property Record Card. Condition issues listed with estimates for cost to cure. If the issue is condition, it is highly recommended the BOR be provided a detailed list of the condition issues with an estimated cost to cure each condition issue, AND dated condition issue photographs.
- Appeals Based on Recent Sale of Subject Property
 - *Definition: The BOR considers the sale of subject property, which occurred within one (1) year of the January 1 assessment date, as possible evidence of fair cash value. The BOR gives most weight to the following required documentation in such an appeal.

Evidence to include but not limited to: Documents that disclose the purchase price of the property and date of purchase, specifically including the signed and completed settlement statement of the closing disclosures and summaries of transactions. Testimony and/or documentation, such as the recorded Illinois Real Estate Transfer Declaration or printout from the multiple listing service - closed client listing sheet and chronological property listing history of the subject property. If applicable, 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 purchase price of the property.

- Appeals Based of Fair Market Value

*Definition of Market Value: the most probable price which a property should bring in a competitive and open market under all condition's requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus.

* Evidence to include but limited to: Appraisal-although not required, a Real Estate Appraisal Professional that is licensed by the IDFPR is highly recommended. The BOR will accept appraisals ONLY from those licensed and presented in its entirety, including all exhibits, with no missing pages. The only appraisals that will be accepted per their date will be the current tax year of the appeals.

- Appeals based of Recent Useable Sales of Comparable Properties

*Definition of an Arm's Length Transaction: Buyer and seller are motivated; both parties are well informed or well advised and acting in what they consider their best interests; a reasonable time frame is allowed for exposure in the open market. While a reasonable length of time can be a subjective attribute because there is no definitive hard and fast rule guiding what is reasonable, the following lists the types of advertising considered acceptable with no discussion on the length of time: Advertised via an MLS listing or with a realtor, advertised by owner placing a "For Sale" sign in the front yard, advertising via the internet. Payment is made in US dollars or in terms of financial arrangements comparable thereto; and the price represents the normal consideration of the property sold unaffected by anyone associated with the sale.

*Evidence to include but not limited to: Comparable Sales – If there were sales of similar properties in similar locations that would show the subject property is over-assessed; evidence of those sales should be submitted.

- Appeals based on Income Producing Properties

*Evidence to include but not limited to: Income and Expense Statements. If the property is income producing, it is recommended the taxpayer furnish the income and expense statements of the prior three (3) years as evidence of value. The most appropriate evidence is the pertinent schedules of the taxpayer's federal income tax return.

- Appeal based on Equity (aka Uniformity)

*Definition: Real property assessments shall be valued uniformly as the General Assembly provides by law (Art. 9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment is one that values on property at a higher level of assessment relative to fair cash value than assessments of comparable properties.

*Evidence to include but not limited to: It is preferable to select at least three (3) comparable properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. They should be similar in style, construction, age, size, quality, and condition of the subject. In no instance will a comparable sale from outside Ford County be considered by the BOR for assessment complaints based on equity.

- Appeals based on Matters of Law

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

*Evidence to include but not limited to: Legal Brief. If the basis of the complaint is a question of law, it is recommended the taxpayer provide a legal brief of the subject as issue, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

Time for Filing Appeals

All appeal forms must be filed with the Board of Review or post marked on or before thirty (30) days after the publication of the Assessment Roll in the local newspaper.

Procedures for Filing an Appeal

- All appeals relating to real estate assessments must be filed on forms provided by the Board of Review. A separate form must be filed for each parcel.
- Only a taxpayer or owner of property (or agent/attorney thereof) dissatisfied with the property's assessment or a taxing body that has a tax revenue interest in a decision of the Board on an assessment made by a local assessment official may file an appeal with the Board.
- Any non-owner (attorney or agent) filing an appeal on behalf of an owner must have authorization from the owner of record. Authorization is indicated by signature of both owner and attorney/representative on either the appeal form or under separate letter. Letter and/or signature must be provided at the time of filing the appeal.
- Failure to properly complete the appeal form and/or sign the form may result in return of the form to the appellant. It is the appellant's responsibility to ensure completed forms are submitted by the filing deadline.
- The BOR requires that the original appeal form and evidence be submitted at the time of application, except for a documented appraisal report, which must be received in the BOR office no more than ten (10) calendar days after the filing deadline. Evidence submitted at the hearing by any party may be accepted by the BOR, however, it may be given less weight than evidence submitted in accordance with the BOR Rules.
- Regarding appraisals used as evidence of value in assessment appeals: all appraisals must adhere to general appraisal guidelines and incorporate or recognize the three (3) approaches to value. Appraisals of income-producing property must also include the subject property's income and expense statement, or rental information.
- Either party may request onsite inspection of the property. If the BOR deems it necessary to inspect the property, notice will be sent by certified mail. Failure to allow such inspection may result in the dismissal of the appeal.
- If an assessment appeal shows a request for change (reduction) of over \$100,000 in assessed value, then the BOR shall "...serve a copy of the petition on all taxing districts shown on the last available tax bill." (35 ILCS 200/16-55). The BOR will also require evidence in the form of an appraisal for any assessment reduction of \$100,000 or more.

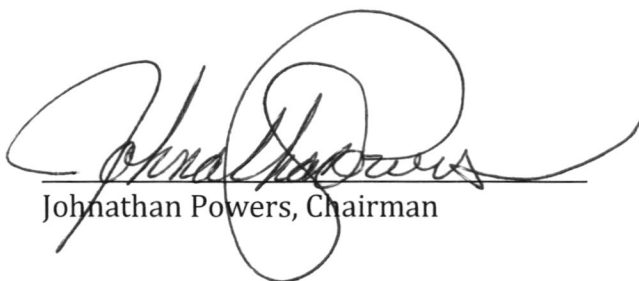
- Appeals involving farmland assessment:
If the question is regarding the total number of cropland acres, the taxpayer should secure a copy of the FSA map that indicates the number of tillable acres. If the question is regarding the soil types used to calculate the assessed value, the taxpayer should review the soils currently being used to calculate the assessed value. If they believe it is incorrect, the taxpayer will be required to have a soil scientist analysis done to submit to the BOR.

Hearings

- Hearing notification – An appellant will be notified by certified mail of the hearing date, time and place. If circumstances prevent appellant from attending the hearing, call 217-379-9430 to reschedule.
- Although accountants, tax consultants, appraisers, real estate experts, corporate employees and other consultants may be called as witnesses by the complainant or by the complainant's attorney, they may not conduct questioning, introduce evidence into record, or conduct themselves in any manner which may be interpreted as unauthorized practice of law.
- The Township Assessor or representative from his/her office may present testimony regarding the assessment and shall be required to answer any questions by the BOR.
- Teleconference hearings may be allowed at the approval of the BOR.
- Hearing Location: Hearings are held at the Ford County Courthouse, 200 W. State St., Paxton, Illinois, or location as indicated per letter from the BOR.
- If complainant disagrees with the preliminary determination of value contained in the notice and wishes to pursue their appeal with the BOR, they should contact the BOR within ten (10) days of the date of the Tentative Notice to schedule a hearing. Failure to appear at your scheduled hearing shall result in a dismissal and shall not be considered exhaustion of remedies for purposes of appeal or objection. The tentative valuation shall become final.
- The BOR will send notices of the decision following the close of the BOR session. If the complainant feels the Board of Review's decision is unsatisfactory, the property owner may file a petition for review with the State Property Tax Appeal Board (PTAB) or file a tax objection

appeal in the Circuit Court within thirty (30) days after the postmark of the Board's final decision. Forms for appeal to the State are available upon request in the County Assessor's Office or on the Illinois Property Tax Appeal Board website at [www.ptab.illinois.gov/get Started](http://www.ptab.illinois.gov/get%20Started).

These rules are adopted for the 2022 session of the Ford County Board of Review as of October 28, 2022.




Johnathan Powers, Chairman



Michael Griffin, Member



Joel Hastings, Member



Pam Bruens, Clerk