

Board of Review Members

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RULES AND PROCEDURES

The Douglas County Board of Review (hereinafter "BOR") consists of three members, appointed by the Chairman of the Douglas County Board (35 ILCS 200/6-5 & 6-25). Any member of the BOR may conduct a hearing. **The BOR has the authority to confirm, reduce or increase any assessment as appears just.** The BOR 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. The BOR is required to make and publish reasonable rules "for the guidance of persons doing business with the BOR and for the orderly dispatch of business" (35 ILCS 200/9-5). The following guidelines and rules for the 2023 session of the BOR govern the assessment appeals process for the 2023 property assessment/tax year.

ADMINISTRATIVE RULES

1. **Convening the BOR.** The BOR convenes on or before the first Monday of June and will recess from day to day as may be necessary.
2. **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 of provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.
3. **Amendments.** These rules may be amended from time to time: Said amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board of Review.

4. These rules are posted in the Assessment Office and on the Assessment Office Website under Board of Review, Board of Review Rules, Guidelines and Procedures.
5. A BOR complaint decision resulting in a change of assessed value will be effective for only the current assessment year: The BOR does not have retroactive power 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.
6. **Date of Filing.** Complaints and other written correspondence sent by the United States Postal Service shall be considered filed as the postmark date (5 ILCS 70/1.25). Complaints and other written correspondence sent by a delivery service other than the USPS shall be considered as filed as the date sent as indicated by the shipper's tracking label (35 ILCS 200/16-55(d-5)).
7. **Forms are available at:** <https://www.douglascountyil.gov>

Or from the Douglas County Assessment Office during regular business hours. The BOR will not send forms out by overnight express. Forms are sent and accepted by: Hand Delivery, USPS, Fax or Email.

8. **Failure to follow BOR Rules.** Failure to follow any of these rules, in and of itself, may be grounds for the denial of any change of assessment.
9. **Ethics Policy.**
No BOR member shall participate in any hearing in which the BOR Member has a conflict of interest.
 1. No member may participate in any hearing where the complainant is a family member, employee, or business client of the member.
 2. No member may participate in any hearing where the complaint offers an appraisal or document prepared by the member as evidence in the complaint.
 3. Nothing in this section shall be construed to prevent a member from testifying in a complaint where the member is the owner or taxpayer of the property.
 4. No member shall accept any gift of any type from any property owner, attorney, witness, or assessing officer who appears before the BOR in any capacity.
10. **Remote Attendance at Meetings.** Board members may attend meetings remotely to the extent permitted by the Open Meetings Act.

MEETINGS

1. **Location.** Regular meetings and hearings of the BOR will be held at the Douglas County Courthouse, 401 S. Center, Room 103, Tuscola, Illinois.
2. **Open Meetings.** Meetings of the BOR are open to the public, subject to exceptions cited by the Open Meetings Act (5ILCS 120/1, et seq.). If a hearing on an assessment complaint included the majority of a quorum, it must be open to the public.
 1. Audio or video recording of meetings and hearing 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.
 2. Observers do not have a right to speak or present evidence at a hearing unless they are called to do so by someone standing before the BOR.
 3. Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed unless a formal hearing is requested to be an informal hearing, or the hearing is inaccessible due to weather conditions.
4. **Improper Conduct or Language.**

When a party or the party's agent engages in threatening, disruptive, vulgar, abusive, or obscene conduct or language, which delays or protracts a proceeding, the BOR, by any member, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.
5. **Conduct Of Meetings and Hearings.** In connection with any proceeding before the BOR, the BOR shall have full authority to:
 1. Conduct and control the procedure of the hearing.
 2. Admit or exclude testimony or other evidence into the record pursuant to these rules.
 3. Require the production of any book, record, paper, or document at the state of the complaint, 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 dismissal of the complaint.
6. All formal Hearings will be based on the written evidence presented by the complainant and respondent(s), or the written evidence presented by oral arguments of the parties. Each complaint requiring a formal hearing must so indicated in the proper box of the complaint packet. This will be scheduled at the time the complainant turns in the complaint packet and the complaint will receive a receipt of time and date of hearing. Any complainant indicating Informal Hearing will be conducted based on written evidence only.
7. **Non-Appearance at Formal Hearings Scheduled at Taxpayer Request.** In the event of a non-appearance by a complainant who has required a hearing, the BOR may dismiss the complaint, unless the complaint gives notice 5 days in advance of the hearing and want to change to an informal hearing.

ASSESSMENT COMPLAINTS – GENERAL PROCEDURES

1. **Consultation With Township Assessor or Douglas County Assessment Office.** Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor or the Douglas County Assessments office prior to the filing of a complaint with the BOR. 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.
 1. After talking with the Township Assessor or the Douglas County Assessments Office, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules governing hearings before the BOR.
 2. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor or the Douglas County Assessment Office.
2. **Items That Cannot Be Appealed.** Neither the amount of taxes paid, nor the change in the individual or aggregate property tax rates, nor the percentage of assessment change are appropriate bases for contesting the assessment of a property. The BOR has no authority over any valuation prior to the 2023 year; therefore, the 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 contention(s) of law the contesting party desires to raise.
3. **Standing To File a Complaint.** Only a taxpayer or owner of property dissatisfied with an assessment, as such assessment pertains to the assessment of their property for tax purposes, or a taxing body that has a tax revenue interest in the decision of the BOR on an assessment made by any local assessment officer may file an Assessment Complaint. At hearings before the BOR, a party to the proceedings may represent himself or herself or may be represented at the hearing by any person who is admitted to practice as an attorney in the State of Illinois. Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts may be represented at a BOR hearing by any person licensed to practice law in the State of Illinois. An attorney shall avoid appearing before the BOR on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the BOR on behalf of a client. If the Complainant or Taxing District is to be represented at a hearing by an attorney licensed to practice law in the State of Illinois, the Complainant shall notify the BOR, in writing, of such representation a minimum of five (5) business days prior to the hearing.

Accountants, Tax Representatives, Tax Advisors, State Licensed Real Estate Appraisers, Real Estate Consultants, and others not qualified to practice law in the State of Illinois may not appear at the hearing before the BOR in a representative capacity; however, such persons may testify at hearings before the BOR and may assist parties and attorneys in preparation for cases for presentation by such parties and attorneys for the BOR.

Filing Deadline. Tax Year 2023/Payable 2024 Assessment Complaints must be filed with the Clerk of the BOR at the Douglas County Courthouse, in Tuscola, Illinois, no later than 4:30 PM Central Time, on or before 30 calendar days after the date of publication of the 2023 assessment list in a newspaper of general county circulation (35 ILCS 200/16-55(d)).

Assessment complaints must be in writing and filed on the approved BOR assessment complaint forms which may be obtained from the Douglas County Assessments Office, requested by the complainant via telephone, email, or fax to be sent via USPS, email, fax, or online at <https://www.douglascountyil.gov>. The BOR requires that the complainant's evidence be submitted at the time of filing the real estate complaint, however, only evidence can be submitted up to no more than 14 calendar days after the filing deadline.

Any attorney filing a complaint on behalf of a taxpayer or property owner must have authorization by the owner of record. This authorization must accompany the original complaint form or the form will be returned to the property owner.

Any non-owner representing an owner before the BOR is engaged in the practice of law (In re Yamaguchi, 118 ILL. 2d 417,426(ILL 1987)). Therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner.

Reductions in Excess of \$100,000. If a complainant is requesting a reduction in assessed valuation of \$100,000 or more, the BOR must notify each respective taxing district (35 ILCS 200/16-55(i)).

Complainants must supply their requested assessment total in the appropriate space on the complaint form or must check the appropriate box if it is anticipated that an appraisal report will be submitted that would result in a reduction of \$100,000 or more in assessed value. If this information is not provided the BOR will not make a reduction of \$100,000 or more.

Incomplete Complaint Forms. Incomplete complaint forms will be returned to the property owner, regardless of who submitted the complaint form. Complaints that have been returned may be resubmitted to the BOR but will not be accepted unless the resubmittal meets the filing deadline established in rule (under Assessment Complaint/General Procedures), unless a different deadline has been established by state law. The Clerk of the BOR is authorized to enforce these provisions on the BOR's behalf. For purposes of this section, an incomplete complaint form is defined as:

1. The complaint form that lacks sufficient information to identify the property in question.
2. A complaint form that is not signed by the property owner or taxpayer: or
3. A complaint form that is signed by an agent but is not accompanied by a letter of authorization signed by the property owner.

Notwithstanding the above, taxpayers are advised that filing a complaint form that is blank or otherwise lacks evidence may result in a dismissal of the complaint for lack of evidence.

Evidence Submission by Township Assessors and Taxing Bodies. Township Assessors may submit evidence regarding a property subject to an assessment complaint. Taxing Bodies may intervene in assessment – complaint proceedings (35 ILCS 200/16-55(d)). All evidence to support the Township Assessor's or taxing body's opinion of market value (including complete Property Record Cards) must be submitted to the Douglas County Assessment Office no less than 5 business days prior to the hearing.

1. If a taxpayer has chosen to appear at a hearing before the BOR either in person or by teleconference, the taxpayer will be contacted via phone to come into the Douglas County Assessment Office to obtain the information submitted or sent the information via email.

11. Hearing Format. Hearing on complaints will be conducted in the following format:

1. The complaint or the complainant's attorney may present testimony regarding the assessment and shall be required to answer any questions of the BOR.
2. The Township Assessor or Chief County Assessment Officer may present testimony regarding the assessment and shall be required to answer any questions of the BOR.
3. Each party will be given the ability to make rebuttal remarks until time is up (15 minutes).
4. Hearing Length: Hearings will be scheduled at 15-minute intervals. All presentations by the complainant and the Township Assessor and/or Chief County Assessment office, along with questions that may be asked by the BOR, must be completed within this timeframe.
5. The final decision will be issued in writing by the BOR. These will be mail certified return receipt. The taxpayer/property owner will be told at the end of the hearing an estimated date they can expect the final notice to appear in the mail.

BASIS FOR ASSESSMENT APPEALS

Discrepancy In Physical Data

1. **Definition:** Discrepancy in physical data of the property includes but is no 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 value of the property and are shown on the property record card.
2. **Evidence:** Complaints based on the application of an incorrect physical description of a property shall include a copy of the property record card for the subject, a statement highlighting the incorrect data, and competent evidence (such as a plat of survey, dated photographs, or construction documents) of the correct data.
3. **Assessor Access to Property:** No taxpayer or property owner shall present for consideration, no shall the BOR accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject when the taxpayer or property owner denied a request made in writing by the Township Assessor or intervening taxing body, prior to or during the time when the BOR was accepting documentary evidence, to physically inspect and examine the property for valuation purposed. Any motion made to invoke this rule shall incorporate a statement detailing the consultation and filed reasonable attempts to resolve difference over issues involving inspection with the taxpayer or property owner.

The BOR is unable to conduct a site visit during the hearing because of the inability to appropriately follow the Open Meetings Act. In lieu of a BOR site inspection, the BOR may request the Township Assessor inspect or re-inspect the property and report back to the BOR; said inspection/re-inspection would not be subject to the Public Notice and Open Meetings Act requirements. Any such inspection/re-inspection would be subject to the owner’s prior written approval of a complete inspection/re-inspection, including the exterior and interior of all buildings on the property.

4. Appeals based on Overvaluation (a.k.a. Market Value)

Definition: Overvaluation is when the value indicated by the equalized assessed value of the property exceeds the property’s Fair Cash Value, as evidenced by sale data from 2020, 2021, and 2022 (35 ILCS 200/1-55). Fair Cash Value is defined as “the amount of which a property can be sold in due course business and trade, not under duress, between a willing buyer and a willing seller.” (35 ILCS 200/1-50). Fair cash value is synonymous with fair market value (Ellsworth Grain v. Property Tax Appeal Board, 172 Ill. App. 3d 552, 557 (Ill App. Ct. 1988)). When based on fair cash value, “it is clearly the value of the ‘tract or lot of real property’ which is assessed, rather than the value of the interest presently held by the owner” (Springfield Marine Bank v Property Tax Appeal Board, 44 Ill 2d 428, 430 (Ill. 1970)). Thus, complaints based on overvaluation shall provide evidence of the value of the fee simple estate of the property, which includes all rights except the power of taxation, eminent domain, police power, and escheat, which have been reserved for the government.

5. Burden of proof. When overvaluation is the basis of the complaint, the value of the subject property must be proved by a preponderance of the evidence.

6. Evidence Considered. If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.

7. Comparable Properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. Comparable properties should be similar in size, construction, quality, age, style, and condition to the subject property; the best comparable properties are the ones that require the fewest adjustments.

1. Comparable properties shall be market transactions, based on the definition of Fair Cash Value noted above. Examples of non-market transactions include properties that were not advertised for sale, transactions that fulfill long-term contracts, sales between related parties, sales of partial interests, court-ordered sales, condemnation sales, sales to or from and adjoining owner, purchase options, trades and sale-leaseback transactions.
2. Any party seeking to include or exclude a sale based on the list in this section shall submit written evidence as to why such sale should be included or excluded.

Comparable properties offered in testimony that were not submitted ahead of the hearing pursuant to these rules will not be considered by the BOR.

8. **Appraisal Evidence.** If supplemental documentation such as a professional appraisal report to establish market value is to be presented, an appraisal report prepared by an appraiser who is certified to practice by the State of Illinois must be received by the Board pursuant to the rules of evidence submission. Appraisal report(s) which are filed in a timely manner will not be considered by the BOR.
1. Appraisal report(s) and value opinions (including those developed and internet firms) will be given minimal emphasis by the BOR unless they are certified in writing by the person developing the opinion of value. To be considered, an appraisal must be:
 - a. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
 - b. Signed by the appraiser(s).
 - c. Presented in its entirety, including all exhibits, with no missing pages.

An appraisal report developed specifically for use at BOR hearing shall have a valuation date of January 1, 2023.

An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from January 1, 2023, the less consideration the appraisal report will receive.

9. **Disclosure Of Recent Sale Required.** A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place on or after January 1, 2020, and shall file with the BOR appropriate relevant sales documents.
1. Both the seller's and the buyer's identity must be revealed, as well as any other relationship between them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidiary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arm's length.
 2. When sales documents reflect a market value substantially above or below the Assessor's market value, taxpayers shall provide the BOR with an affidavit from a party, having knowledge of the facts, stating a description of the events leading up to the sale, including prior purchase proposals, cash amounts offered, length of time on the market and the reasons for the sale.
 3. Any personal property included in the sale must be fully documented, including its fair cash value.

10. **Other Evidence.** Other evidence may consist of, but not limited to, the following:

Listing contract of the subject property.

A Complete (final) sworn contractor's affidavit of costs if the improvement is new construction.

11. Appeals based on Equity (a.k.a. Uniformity.)

1. Definition: Real property assessments shall be valued uniformly as the General Assembly provides by law (9, Sec. 4, 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 assessments of comparable properties.
2. Burden of Proof. When unequal treatment in the assessment process is the basis of the complaint, the inequity of the assessments must be proved by clear and convincing evidence.
3. Evidence Considered. If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three and these must be included with the original complaint. Additional comparables may be included at the discretion of the complainant.

Comparable properties should be located near the subject property. Comparable properties should be similar in size, construction, quality, age, style and condition to the subject property; the best comparable properties are the ones that require the fewest adjustments.

***However, in no instance will comparables from outside of Douglas County be considered by the BOR for assessment complaints based upon equity.**

Appeals Based Upon Preferential Assessment.

Preferential assessments are assessment procedures established by Article 10 of the Illinois Property Tax Code (35 ILCS 200/Art. 10).

Complaints alleging that a property qualifies for a preferential assessment under Article 10 shall include a brief citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question, together with an explanation of why the property in question qualifies for such a preferential assessment and the valuation sought by the complainant.

Appeals Based on Income Production 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 years as evidence of value.

The most appropriate evidence is the pertinent schedules of the taxpayer's federal income tax return.

These Rules and Procedures Are Adopted for the 2023 Session Of The Douglas County Board Of Review.

Cathy Means – Chairman

Cynthia Baer CIAO/Clerk

Bruce Wood – Member

Martha Jones – Member