

Rules of the Ogle County Board of Review

Illinois statute governing county Boards of Review requires that reasonable rules be adopted for the guidance of persons doing business with the Board, and for the orderly dispatch of business (35 ILCS 200/9-5).

Duties of the Board of Review

To review any and all assessments, to add any real property that may have been omitted, review any errors or omissions that may cause a certificate of error to be issued, review applications for exemptions, accept assessment complaints, hold hearings for assessment complaints, prepare and present any assessment appeals to the Property Tax Appeal Board.

The Board of Review has the authority and duty to equalize assessments by township and class of property, to ensure that all townships and classes of property are at the statutory level of assessments.

The Board of Review may, upon application of any taxpayer, or upon their own motion, revise the entire assessment or any part thereof, and correct same, but in all cases property owners will be notified in writing of any assessment change, and be given an opportunity to be heard.

Meetings

- Meetings of the Ogle County Board of Review will be scheduled as the workload dictates, and will be held in the “old” courthouse at 105 South 5th Street in Oregon, Illinois, during the time that the Board is in session. Pursuant to 35 ILCS 200/16-30, the Board of Review shall meet on or about the first Monday in June. This shall be the first meeting of the Board for that assessment year. At that meeting, a chairperson shall be elected. Meeting times may be changed by the Board, and other

meetings may be scheduled as necessary. All meeting times shall be noticed in accordance with the Open Meetings Act. The Board of Review Chairman shall also serve as a member of the Ogle County Farmland Assessment Review Committee.

- Pursuant to 35 ILCS 200/16-35, the Board of Review shall adjourn when the work for that assessment year is completed and the assessment books are certified to the county clerk.

Assessment Appeals

- It is recommended that the property owner discuss the assessment with the township assessor prior to filing an assessment appeal. An explanation or review may eliminate the need for a formal appeal.
- Any property owner, their legal agent, or a taxing district that desires to appeal to the Board of Review on the basis of incorrect assessment, shall file a complaint in writing on the assessment appeal form provided by the Board. Such forms are available in the supervisor of assessments office in the courthouse. The assessment appeal form *must* be filled out according to the instructions provided, and filed with the supervisor of assessments office within 30 days of the publication of the assessment list in the newspaper. The assessed value requested by the property owner *must* be shown on the appeal form. A hearing may then be scheduled with the property owner.
- All evidence pertaining to the proper assessed value must be filed within 30 days of the complaint deadline. If evidence of value (appraisals, etc.) is *not* filed with the Board within this time frame, the appeal is subject to dismissal.
- *Regarding appraisals used as evidence of value in assessment appeals: all appraisals must adhere to general appraisal industry guidelines, and incorporate or recognize the three approaches to value (cost, income, and sales comparison approaches). The purpose of the appraisal should be clearly stated if it was commissioned for an assessment appeal. Appraisals of income-producing property must also include the subject property's income and expense statement, or rental information.*

- *For all appeals, the petitioner must provide the age and square footage of the building(s), sale price (within the last 5 years), a photograph of the property, and all information required on the appeal form. If there has been an appraisal of the property completed within the last 3 years, a copy of that appraisal must be submitted along with the appeal form. For commercial or industrial property that is leased or rented, a copy of the lease or rental agreement, and three (3) years of income and expense statements for the subject property must be submitted.*
- If an assessment appeal shows a request for change (reduction) of over \$100,000 assessed value, then the Board of Review shall “...serve a copy of the petition on all taxing districts shown on the last available tax bill.” (35 ILCS 200/16-55).
- Copies of assessment appeals shall be forwarded, in each case, to the township assessor. The township assessor is expected to respond by providing property record cards of the complainant’s property, as well as any comparables that may be listed on the appeal form, and any further information that may support the assessment. The township assessor will also be notified as to the date and time of any hearings to be held on properties within his/her jurisdiction. The township assessor shall submit his or her written evidence on the subject property within ten days of receipt of the appellant’s evidence.
- Hearings will be scheduled by the Board of Review, and complainants will be notified at least ten days prior to the date and time of the hearing. Hearings are conducted informally; however, the complainant and any witnesses should be prepared to testify under oath. The complainant shall present objections to the assessed value, and answer any questions the Board may have. The township assessor may be present to answer any questions the Board may have.
- A complainant may be represented at a hearing by an attorney. Accountants, tax representatives, tax advisers, real estate appraisers, consultants, realtors, and others not qualified to practice law may testify at hearings, but may not act in a representative capacity.
- Complaint forms *must* be filled out completely, and must be submitted to the Ogle County Supervisor of Assessments Office prior to the complaint deadline (noted above). Complaint forms will **not** be accepted via fax machine or email. In addition,

complaint forms will only be accepted from the property owner or his/her attorney, or, in the case of a company or corporation, a duly authorized employee or officer of the company or corporation, or its attorney.

- The complainant and any interveners will be notified in writing of the Board of Review's decision. All decisions of the Board may be appealed to the State of Illinois Property Tax Appeal Board. Such appeals must be filed within 30 days of the Board of Review's decision. All decisions of the Board of Review are subject to equalization by the Illinois Department of Revenue.

Exemptions

- The Board of Review will accept and process applications for property tax exemptions (35 ILCS 200/16-70). The Board of Review's authority is limited to a recommendation on whether or not the property in question should be exempt from property taxes. Authority to exempt property from local property taxes rests with the State of Illinois, Department of Revenue. The clerk of the Board of Review will collect the required information and forward to the Illinois Department of Revenue, with the Board's recommendation.
- The Board may also rule on homestead exemptions. The deadline for filing homestead exemption applications is December 31 of the assessment year. Homestead exemptions may be applied for at the supervisor of assessments office. The "senior citizen assessment freeze" exemption requires an annual application be filed by December 31. The following homestead exemptions are available to qualified individuals:

General Homestead Exemption
Senior Citizen Homestead Exemption
Senior Citizen Assessment Freeze Exemption
Home Improvement Exemption
Disabled Person Homestead Exemption
Disabled Veteran's Homestead Exemption
Returning Veteran's Homestead Exemption

Further details about these exemptions and application forms are available at the supervisor of assessments office in the courthouse. *Exemption forms, as well as other assessment*

information, are also available at Ogle County's website, oglecounty.org. Users can access the county's Geographic Information System (GIS), which shows, among other things, aerial photography and parcel information.

These rules may be amended at any time by a majority of the members of the Ogle County Board of Review. An amendment shall be effective when posted at the Board of Review office, and on the county website.

Adopted June 1997 by the Ogle County Board of Review.
Amended 2014