



## Board of Review Rules

Revised and Adopted  
Wednesday, June 1, 2011

RULES OF THE BOONE COUNTY BOARD OF REVIEW  
2011 ASSESSMENT YEAR

The Illinois Property Tax Code provides that Boards of Review shall develop and publish the rules and regulations of said Board as may be necessary for the orderly dispatch of business.

Following are the Rules adopted by the Boone County Board of Review on June 1, 2011 for the 2011 Assessment year.

**RULE 1:** Meetings of the Board will be held in the Board of Review Conference Room at Boone County Assessment Office, 1208 Logan Avenue, Belvidere, IL. Meetings may be held in other locations within the County at the discretion of the Board.

**RULE 2:** The Board will convene on or near the first of June and recess from time to time as the Board deems necessary. The hours will also be as necessary. Appointments may be arranged in advance by contacting the Clerk of the Board in the Boone County Assessment Office between 8:30 AM and 5:00 PM on regular working days.

**RULE 3:** The Board shall keep a record of all proceedings and the order of business has been as follows:

- A. Consider appeals, petitions and other matters appropriate to the Board.
- B. Minutes will be read and approved before final adjournment.

**RULE 4:** Any property owner or their attorney at law may file and appeal on the assessed value of owner's property as of January 1 of the assessment year to the Boone County Board of Review. The appeal shall be made in writing on forms furnished by the Board. The Board of Review is requesting four copies of the appeal and all evidence be supplied to the Board due to the financial circumstances of the county. The Boone County Assessment Office will make copies of the appeals at \$.25 per copy if necessary. The appeal must contain evidence to support the appellant's claim at the time the appeal is submitted.

**PICTURES MUST BE SUBMITTED WITH APPEAL.**

Appeals shall be signed and shall contain all the information required on the prescribed appeal form. The Board shall retain three of the copies. The Township Assessor shall receive the fourth. The applicant should keep a copy for their record. The applicant's copy must be kept if the applicant desires to show proof of filing.

**RULE 5:** Appeals must be filed with the Clerk of the Board of Review by August 10th or before thirty calendar days after the date of publication of the assessment list by the County Assessment Office. All evidence must be presented within the prescribed time period. The Board will strictly adhere to this rule.

**RULE 6:** Applications for all exemptions must be completed and filed with ALL the information requested. The property owner will be responsible for any information requested on the application for Public Exemptions and additional information requested by the Illinois Department of Revenue. Any change in use, construction or ownership of exempted properties must be reported to the Board of Review. The Board will strictly adhere to this rule. Forms will be returned if not complete with information pertinent to the appeal.

Homestead Improvement Exemptions no longer require application to the Board. The assessor will notify the Board and property owner of eligibility. The home must be exclusively used for residential purposes and owner occupied as of January 1 of the assessment year.

Certificate of Errors will be initiated to correct errors in fact according to the Illinois Property Tax Code. The error must be brought before the Board before the Treasurer takes judgement against the delinquent taxes.

RULE 7: The Clerk of the Board shall file all properly completed appeals and petitions in order of acceptance, giving said appeal or petition a Docket Number according to Township and type of property. This number shall be noted on the records of the Board and hearing date if scheduled.

RULE 8: The Board will determine its proposed action with respect to an appeal or petition as shall appear to the Board to be lawful and just and will advise each appellant in writing of such proposed action. If the property owner wishes a hearing as to such proposed action, a request for a hearing shall be directed to the Board within five working days from the date of the postmark of the notice. If an appellant fails to request a hearing, the Board may take such action with respect to the appeal as shall appear to the Board to be lawful and just.

Hearings will be scheduled during the hours of 9:00 AM and 4:30 PM. The Board will hear evidence at the hearing as to the assessed valuation and give written notice of the Board's decision. This notice shall be given at the end of the Board of Review hearings for the assessment year. If an appellant fails to appear at their hearing the appeal will be considered withdrawn. If the appellant fails to present sufficient written evidence pertaining to the appeal, the Board will find that no action will be taken for lack of evidence.

RULE 9: The Clerk of the Board is responsible for notifying taxing bodies in the cases of a request for a change in assessed valuation of \$100,000 or more.

RULE 10: In connection with any proceeding before the Board of Review, the Board shall have full authority to:

- A. Conduct and control the procedure of the hearing;
- B. Admit or exclude testimony or other evidence into the record pursuant to this part;
- C. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence;
- D. Require the production of any book, record, paper or document at any state of the appeal or of the hearing which is the foundation for any evidence or testimony presented in the appeal;

RULE 11: The Rules here set forth may be amended at any time. Such amendments shall become effective immediately after adoption and posting.

RULE 12: Inspection of Subject Property – Effect of Denial by Taxpayer or Property Owner

a) No taxpayer or property owner shall present for consideration, nor shall the Boone County Board of Review 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 property when the taxpayer or property owner denied a request made in writing by the board of review during the time when the board of review was accepting and hearing documentary evidence to physically inspect and examine the property for valuation purposes.

b) Any motion made to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

SIGNED:

James Grenlund,  
Laura Guerin Hunt  
Jessica Muellner  
Patricia D. Elder, Clerk