

## **RULES OF GOVERNMENT – ADAMS COUNTY BOARD OF REVIEW**

The Statutes provide that Boards of Review shall develop and publish rules and regulations as may be necessary for the orderly dispatch of business.

**RULE 1** Regular meetings of the Board of Review of Adams County will be held at the Adams County Court House.

**RULE 2** The Board will convene on or before the first Monday in June and will adjourn from day to day as may be necessary. The hours shall be 9:00 a.m. to 12:00 p.m. from July 10 to August 10 and other times deemed necessary.

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

- A. Reading and approving the record of the preceding meeting.
- B. Considering complaints and petitions and other matters properly before the Board.

**RULE 4** Any taxpayer or taxing district having a complaint to make shall make the same in writing on forms furnished by the Board.

- A. A separate petition must be filed for each separately assessed parcel. Complaints shall be signed and shall contain the address of the property complained of and shall contain the address of the complainant. Incomplete petitions and petitions not on prescribed forms will be accepted and assigned a Docket number. However, no change will be made in the assessed value. A tentative no change notice will be sent and the petitioners will have ten (10) days from the date of this notice to supply the requested information. Failure to do so will result in the case not being set for hearing and the tentative valuation will be fixed as the final valuation.
- B. The Board of Review will consider only the evidence, exhibits, and briefs submitted to it and will not give any weight to or consideration of any submissions not timely filed or not specifically made a part of the record.
- C. Complaints based on equity must be supported by a detailed comparison report, in writing, between the subject property and the other properties.
- D. Evidence will be developed by the petitioner from similar or comparable property in the immediate area or neighborhood of the subject property. The Board will not accept raw ratios or ratios using selected sales.

- E. The Board may order a continuance for additional testimony, evidence or exhibits, or it may make such investigations concerning the appeal on its own initiative as it deems proper.
- F. A party shall have the right to represent himself at a hearing before the Board of Review. A party may be represented at the hearing by any person who is admitted to practice as an attorney in the State of Illinois.

**RULE 5** Complaints must be filed with the Clerk of the Board of Review on or before the 10<sup>th</sup> day of August.

**RULE 6** Claims for exemption must be drawn to include the following:

- A. Year exemption is requested.
- B. Complete legal description.
- C. Give full name of corporation or individual property owner and the name and address of person, officer, or agent to whom correspondence should be sent.
- D. Manner title was acquired. Date deed was executed (attach copy of deed).
- E. Year organization was formed. Give full title of act and Attach certified copy of charter or other document of origin.
- F. Description of property and use.
  - 1. Land
    - a. Size and amount of land.
    - b. Purpose of land is used for (be specific).
    - c. Name of user of land.
    - d. Income derived from land.
  - 2. Improvements:
    - a. Number buildings, size and number of stories.
    - b. General description.
    - c. Square feet of ground area.
    - d. Income derived from buildings.
    - e. Use of buildings (be specific).
    - f. Specify exact date when use began or initially occupied.
    - g. State whether any part of the property is leased; if so, to whom. Attach a copy of any lease.
    - h. If property is owned by a city or village, is it within the incorporated limits?
- G. Claims for exemption must set forth the statutory reasons for the requested exemption. Attach supporting documents to the exemption.
- H. A picture and affidavit of use are required with all applications.

**RULE 7** The Clerk of the Board shall file all complaints or petitions in order of presentation, giving said complaint or petition a number by township or taxing district and shall note the number and character of the complaint or

petition on the records of the Board and when such complaints are scheduled for hearing and the final decision of the Board.

**RULE 8** The Board will either: (1) notify each complainant by mail when such complainant may appear before the Board to introduce evidence and be heard on his or her complaint; or (2) determine its proposed action with respect to the complainant's complaint or petition as shall appear to the Board to be lawful and just and will advise each complainant in writing of such proposed action.

If a complainant fails to appear at a hearing on the Board's proposed action, the Board may take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just. The Board of Review will hear evidence at the hearing as to the assessed valuation alleged to be incorrect. The Board will take all evidence under advisement and give written notification of the Board's decision at or after said hearing. All decisions rendered by the Board may be appealed to the Property Tax Appeal Board of the State of Illinois within 30 days of the Board's written decision.

**RULE 9** The Board may initiate proceedings designed to correct omissions from assessment or cases of under and over assessment. The Board shall give at least (not less than) ten days notice to the person or corporation concerned directing them to appear before the Board and show cause, if there be any, why the assessment should not be changed. No action shall be taken by the Board prior to the time set for hearing unless the party appears before the Board prior to that time.

**RULE 10** Petitions addressed to the Board regarding matters of equalization must show clearly the class or classes of property or the taxing district or jurisdiction that appears to be out of line with the general assessment level prevailing in the county. If petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

**RULE 11** A certificate of error, when presented to the Board of Review for concurrence, must be accompanied by evidence showing the reason for issuing the certificate of error.

**RULE 12** The Board shall, upon written request, provide copies of all materials submitted into evidence, for a fee of 50 cents per reproduced page, not exceeding legal size.