



## MCHENRY COUNTY BOARD OF REVIEW

**HEARING LOCATION:** NORTH OF COURTHOUSE COMPLEX  
AT THE COUNTY ADMINISTRATION BUILDING  
667 WARE RD – SUITE 106  
WOODSTOCK, IL 60098

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Mark Ruda, CIAO-I, Chairperson  
Clifton Houghton, CIAO-I, Member  
Sharon Bagby, SRA, Member

Robert Ross - ASA  
Ex-officio Clerk

## 2017 Rules of the McHenry County Board of Review

The McHenry Board of Review (Board) consists of three members, together with additional alternate members, appointed by the Chairman of the McHenry County Board. Any member or alternate member may conduct a hearing. The Board has the authority to confirm, reduce or increase any assessment as appears just. The Board determines the correct assessment prior to state equalization of any parcel of real property that is the subject of an appeal based on uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, township assessor or other interested parties.

**Before filing an appeal, it is strongly recommended taxpayers read the “2017 Rules of the McHenry County Board of Review” and the “How to file an appeal” document on <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/form-and-rules>.**

### In summary, here are our rules and procedures from A to Z

**Amendments.** These rules may be amended at any time when deemed necessary. Changes are effective upon their posting on <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules> and prominently displayed in the County assessments office.

**Attendance at hearings.** If an appellant fails to appear for the hearing, the case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal, typically, the township assessor. A representative from the township assessor’s office is expected to be present to explain evidence and the property’s assessment.

**Certificates of Error.** A Certificate of Error, when presented to the Board, must be accompanied by evidence of “error in fact.” Failure to present proper evidence upon request may cause non-concurrence by the Board. Requests for Certificate of Error must be filed with the Clerk of the Board of Review on or before September 25, 2017.

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**Conduct at hearings.** Residential hearings where the appellant has chosen to be present are scheduled for 15 minutes; for commercial properties, the allotted time is 30 minutes. Hearings are not the proper forum to debate individual property tax bills or the property tax system. Board of Review has sole discretion to terminate hearings because of threatening, disruptive, vulgar, abusive, obscene conduct or language.

**Contiguous parcels.** If you're requesting reduction(s) on contiguous parcel(s), separate appeals on those parcels are required.

**Correction requests.** The final filing date for 2017 correction requests is November 13, 2017. A request for a hearing must be made within ten (10) calendar days of the date posted on the notice sent to the taxpayer by contacting the Board office at the address and phone listed on the notice. For hearings regarding corrections, the Rules regarding hearings set forth above apply, except that both the taxpayer/property owner must present evidence **no later than 10 calendar days prior to the hearings**, with a township assessor's response required **at least five calendar days prior to the hearing**.

**Equalization.** The Board of Review may increase or reduce the entire assessment, or the assessment of any class if it decides the assessment has not been made properly.

**Equity, or comparable assessments, appeals.** For more detailed information, see our "How to file an appeal" guide. When unequal treatment in assessments is the basis of an appeal, inequity must be proven by clear and convincing evidence. Comparable assessments usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of a subject is higher than that of comparables. Characteristics of the subject and best comparables must be displayed on the appropriate comparison grid located on the McHenry County website. Comparables must be full assessments. Partial assessments include new construction assessments, or assessments based on recent sales of distressed properties. When an assessment appeal for an income-producing property is based on equity, the income and expense data of the property must be submitted as evidence, including all leases and/or rent rolls for the three (3) years previous to the lien date.

**Evidence rules.** All appeals and Township assessor responses can be viewed at [http://publicrecords.co.mchenry.il.us/pa\\_assessments](http://publicrecords.co.mchenry.il.us/pa_assessments). Any evidence submitted at the hearing may be disregarded at the discretion of individual board of review members. **Additionally, any township assessor response not submitted at least five calendar days of a scheduled hearing as required by state law also may be disregarded. It is the responsibility of taxpayers and township assessors to confirm the county's receipt of all evidence by checking** [http://publicrecords.co.mchenry.il.us/pa\\_assessments](http://publicrecords.co.mchenry.il.us/pa_assessments).

**Failure to Follow Board Rules.** Failure to follow any rule may be grounds for the denial of a change in assessment.

**Filing Deadline.** All appeals must be filed in duplicate with the Board of Review within 30 days from the publication date in the newspaper of the current assessment year. The filing deadline for each township is posted on the McHenry County website at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/township-filing-deadlines>. Late filings are not scheduled for hearings. For appeals based on appraisals, appraisal reports must be received no more than 20 days after the filing deadline for residential properties, 40 days for commercial/industrial properties. Any additional evidence after the initial filing must also be submitted to the appropriate township assessor's office.

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**Forms.** Appeal forms are available at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules>. All applicable items on the form must be completed. Customized grid sheets, listing sheets, etc. are unacceptable. Incomplete appeal forms will be set for hearing but may result in no change in assessment. Forms are incomplete if a requested assessment amount is not provided, or comparable forms are incomplete, or found to be inaccurate. Please see "How to file an appeal" for more information.

**Hearing schedules.** All hearing schedules are available at least 48 hours in advance on the assessments page of the county web site at <https://www.co.mchenry.il.us/county-government/advance-components/calendar-month-view>. Hearings are not rescheduled.

**Income-Producing Property.** Income and expense data of the property must be submitted as evidence. If the entire property is covered under a single lease, the entire lease must be submitted as evidence. If multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent roll with totals and representative samples of leases submitted by the taxpayer and any such documents requested by the Board. If the property is fully residential with four or fewer units, the appellant must provide to the Board at the time of filing the operating statements, audits and all other pertinent information. If the property has five or more units or has a non-residential use, the appellant must submit, at the time of filing, income and expense statements for the past three years.

**Incorrect Township assessor Data.** Appeals based on the application of incorrect subject property data by a township assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph or construction documents. Appellants are urged to schedule a property inspection with their township assessor's office for appeals related to the property record card, such as the gross living area, physical characteristics and/or condition of the subject property.

**Market, or comparable sales, appeals.** For more detailed information, see our "How to file an appeal" guide. In lieu of a professional appraisal, recent allowable sales of comparable properties may be submitted as evidence for a fair cash value as of January 1, 2017. Allowable sales include those occurring between July 1, 2016 and June 30, 2017. Short sales, bank owned sales, and corporate owned sales may be used, but not in greater percentage than the mix of sales in the market area of the property. Characteristics of the subject and (3) comparables must be displayed on the appropriate comparison grid, located on the County website. When fair cash value is the basis of an appeal, the value of the subject property must be proven by a preponderance of evidence as of January 1, 2017.

**Matter of law.** Appeals alleging an incorrect application of law must include a formal written presentation, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

**Non-Homestead Exemptions.** Required Illinois Department of Revenue forms are available at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules>. See the Illinois Department of Revenue general instructions to determine the required number of separate applications for multiple parcels. The Board of Review makes a recommendation to the Illinois Department of Revenue as to whether a non-homestead exemption is allowed. The Illinois Department of Revenue reviews the evidence and renders the final decision.

**Omitted Property.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board gives at least ten (10) working days written notice to the concerned parties, advising them of the Board's proposed action.

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**Recent Construction Costs Appeal.** A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a settlement statement (RESPA).

**Recent Sale Appeal.** The Board considers the sale of a subject property, which occurred within twelve months of the assessment date, as possible evidence of market value. The Board requires at least one of the following the Settlement Statement, or RESPA, or the State of Illinois Real Estate Transfer Declaration form. If the recent sale was a "short sale" and a mortgage was used to buy the property, it is strongly recommended the complete appraisal used by the lender be included. Other evidence of fair market value could include be a recent listing agreement, with Multiple Listing Service history.

**Reductions of \$100,000 or more.** If an appellant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district. It is required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will assume the requested assessment is \$100,000 or more and thus notify all potentially impacted taxing districts. All requested reductions of \$100,000 or more in assessments must be scheduled for hearings.

**Standing.** Only a taxpayer or owner of property (or agent/attorney), or a taxing body that has a tax revenue interest, may file an appeal with the Board. Any non-owner (such as an agent/attorney) filing an appeal must have authorization by the owner of record. Authorization of an agent/attorney is indicated by both parties' signatures on the appeal form.

**Vacancy.** If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of vacancy. The form is available at <https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules>

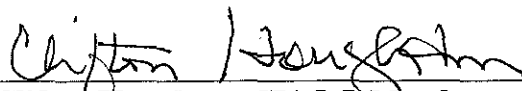
## Adoption

**Adoption.** These rules are adopted for the 2017 session of the McHenry County Board of Review on June 13, 2017.

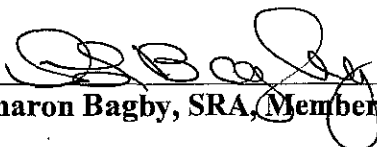
**Amended.** These rules were amended on August 22, 2017.



Mark Ruda, CIAO-I, Chairperson



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