



MCHENRY COUNTY BOARD OF REVIEW

HEARING LOCATION:

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Mailing Address:

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

Robert Ross - ASA
Ex-officio Clerk

2019 Rules of the McHenry County Board of Review

The McHenry County Board of Review (Board) consists of three primary members and several alternate members, appointed by 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 under the Illinois tax code which is fair and 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 the Board from an appellant, township assessor or other interested parties.

Before filing an appeal, it is strongly recommended taxpayers read the “2019 Rules of the McHenry County Board of Review” and the “How to File an Appeal for 2019” documents. Forms, rules and the “How to File an Appeal for 2019” can be found at the website below.

Our website address is:

<https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/board-of-review>

The county website can also be used to obtain appeal forms, check new assessment status, view filing deadlines, review submitted appeals, check assessor responses, view hearing schedules and review final decision notices.

Amendments - These rules may be amended at any time. Changes are effective upon their posting on the above website address 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, agents, and township assessors. 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 October 1, 2019.

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Condition of Property - Appeals involving the condition of the subject property should include photographs, preferably date-stamped, of the physical issues being claimed. Contractor estimates and/or receipts can also be submitted. **Appellants are strongly encouraged to request their local assessor to perform a site inspection of their property prior to a scheduled hearing.**

Contiguous Parcels - Appellants are required to disclose if they own adjacent (contiguous) parcels to the subject. Appeals must include all parcels which are adjacent and should be listed on the Additional Parcels Addendum page of the appeal form, even if there is no request for change to the assessment on the adjacent parcel(s).

Correction Requests to Assessments - The final filing date for 2019 Correction Requests of Assessments is November 12, 2019. 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 number listed on the notice. For hearings regarding corrections, the same rules apply as set forth above, 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.**

Duration and Conduct of Hearings - Residential hearings in which the appellant has chosen to be present are scheduled for 15 minutes. Commercial properties will be allotted a 30 minute time frame. **Hearings are not the proper forum to debate individual property tax bills or the property tax system.** The Board of Review has sole discretion to terminate hearings due to threatening, disruptive, vulgar, abusive, obscene conduct or language.

Equalization – The application of a uniform percentage increase or decrease to the assessed values of various areas or classes of property, resulting in changes to the assessment levels on the average, to meet the state mandated uniform level of market value of 33 1/3%.

Equity or Comparable Assessment Appeals - For more detailed information, see our “How to File an Appeal” guide posted on the McHenry County website mentioned on page 1. 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 the subject's improvements is higher than the comparable property. Characteristics of the subject and best comparable properties must be entered on the appeal form comparison grid. Comparable properties must have full assessments. Partial assessments include new construction assessments, assessments based on recent sales of distressed properties, or properties with serious structural and condition issues. 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 appeal date.

Evidence Rules - All appeals, evidence, Township Assessors' responses and scheduled hearings can be viewed at 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. Assessors should provide a property record card for the subject property with their response. **Additionally, any Township Assessor response not submitted at least five calendar days prior to 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 the above mentioned website.**

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

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Filing Deadline - All appeals must be filed 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 also posted on the McHenry County website mentioned on page 1.** 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 both the County Assessments office and appropriate Township Assessor's office.

Forms - Appeal forms are available on the McHenry County website mentioned on page 1. Forms and comparable grids must be completed in their entirety. **Customized grid sheets, listing sheets in lieu of grids, etc. are unacceptable.** Incomplete appeal forms will be set for a hearing but may result in no change in assessment. Forms are incomplete if a requested assessment amount is not provided, or the comparable forms are incomplete or found to be inaccurate. **Please see "How to File an Appeal for 2019"** 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.mchenrycountyil.gov/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 units or less, 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 including all leases and/or rent rolls for the three years prior to the appeal date.

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 information on 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 for 2019" guide available on the McHenry County website mentioned on page 1. 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, 2019. Best comparable sales are those occurring as close as possible to January 1, 2019. Short sales, bank owned sales, and corporate owned sales may be used, but not in greater percentage than the sales in the market area of the property. **Characteristics of the subject and at least three, but no more than four, comparable properties must be displayed on the appeal comparison grid.** 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, 2019.

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 on the McHenry County website mentioned on page 1. See the Illinois Department of Revenue general instructions to determine the required.

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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.

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) must be submitted.

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 for proof of sale: the Settlement Statement, RESPA statement, the State of Illinois Real Estate Transfer Declaration form or Multiple Listing Service (MLS) printout showing the property as closed (CLSD). If the recent sale was a "distressed sale" any appraisal used by a lender should be included. Recent (current) listing agreement with Multiple Listing Service history may also be used as evidence.

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 an owner of property, a tax payer, 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.

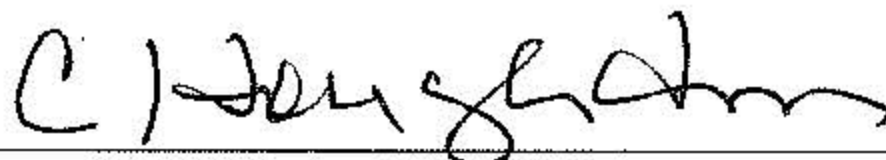
Vacancy - If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of vacancy. The form is available on the McHenry County website mentioned on page 1.

ADOPTION

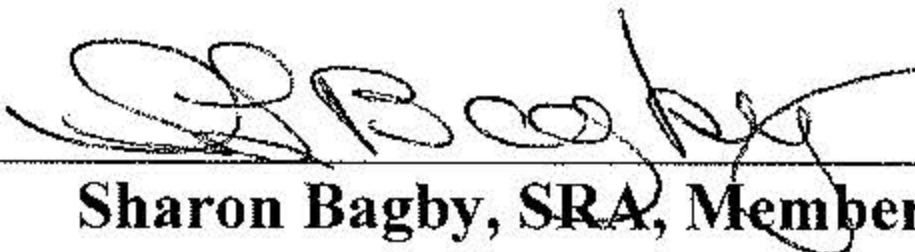
These rules are adopted for the 2019 session of the McHenry County Board of Review on April 29, 2019.



Mark Ruda, CIAO-I, Chairperson



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