

GRUNDY COUNTY BOARD OF REVIEW
111 E. WASHINGTON ST.
MORRIS, ILLINOIS 60450
(815)941-3269

RULES OF GOVERNMENT

BOARD OF REVIEW

The law provides that Boards of Review shall develop and publish rules and regulations as may be necessary for the orderly dispatch of business (35 ILCS 200/9-5).

- Rule 1. Regular meetings of the Board of Review of Grundy County will be held at the Grundy County Courthouse, 111 E. Washington St., Morris, Illinois. Meetings may be held in other parts of the County at the discretion of the Board.
- Rule 2. The Board will convene on or before the First Monday of June and will recess from day to day as may be 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. ALL AGENTS AND ATTORNEYS ACTING FOR APPELLANTS, SHALL PRESENT LETTER OF AUTHORIZATION WITH COMPLAINT AT THE TIME OF FILING.
- Rule 5. All parties testifying may or may not be formally sworn in as witnesses at the discretion of the hearing officers.
- Rule 6. All persons or corporations having complaints, shall make the same in writing in quadruplicate, on forms furnished by the Board. Complaints, one for each parcel number, shall be signed, fully completed, contain the address of the property complained of and contain the address of the complainant. The fourth copy will be returned to the complainant showing the filing date. This copy must be kept if the complainant desires to show proof of filing. If complainant does not receive the fourth copy within 10 days of filing, please contact the Board of Review office.

Rule 7. Fully completed complaints must be filed with the Clerk of the Board on or before the 10th day of August, or on or before 30 days after date of publication of the assessment list, if the assessment books containing the assessment complained on are not filed with the Board of Review by July 10th. See 35 ILCS 200/16-55.

- A. All evidence to support complainant's opinion of market value (copies of form appraisals, sales contracts, or bill of sale, etc.) must be submitted to this office at the time of filing the Real Estate Complaint. ONE (1) ORIGINAL & THREE (3) LEGIBLE COPIES
- B. Complainant for RESIDENTIAL INCOME PROPERTY of 12 units or less, MUST provide to the Board of Review at the time of filing the Real Estate Complaint, leases, operating statements, audits and all other pertinent information for the three preceding years.
- C. If your contention for filing a Real Estate Complaint for Residential Property (in excess of 12 Units), Commercial or Industrial Property is based on the Income Approach, you must submit, at the time of filing, four copies of your Income/Expense Statement for the three pre-ceding years, four copies of your Income & Expense forms from your I.R.S Return for the three preceding years, and four copies of individual rents (per square foot, per unit, per office or per store, etc.)
- D. If you intend to support your opinion of market value with a narrative appraisal, compiled by a qualified professional appraiser, one original and three (3) legible copies of the appraisal must be sent to this office within ten working days of filing date. Appraisals for the purpose of refinancing will not be accepted. The property owner may list the comparable sales from the refinance appraisal in the Comparable Sales/Assessment Equity Analysis, but not the appraisal. AN APPRAISAL IS NOT MANDATORY in order to have your property reviewed by the Board of Review.

E. Failure to comply with any of the foregoing will cause the Board to make a decision based on the evidence presented at the time of filing.

- Rule 8. Petitions for Non-Homestead exemption must be filed on forms furnished by the Board. Parcel number must be on the application. A separate fully completed petition must be submitted for each parcel number, unless parcels are adjacent to each other and/or one legal covers all parcels. Supporting documentation must be submitted in duplicate for each petition. (See instruction sheet)
- Rule 9. The Clerk of the Board shall file all complaints or petitions in order of presentation, giving said complaint or petition a number, and shall note the number and character of the complaint or petition on the records of the Board. When such complaints or petitions shall have been acted upon, the decisions of the Board shall be entered upon said records. All complaints against assessment of real estate shall be classified by township.
- Rule 10. The Board will notify each complainant by mail when such complainant may appear before the Board to be heard on their complaint. If a complainant fails to appear for the hearing, the Board will take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just.
- Rule 11. The Board of Review will hear evidence at the hearing by the complainant showing proof as to over or undervaluation. The Board will take all evidence into consideration and will render its decision at the hearing on the complaint or at a subsequent date.
- Rule 12. When complaints are filed with the Board of Review by any unit of government, person or entity having a beneficial interest in the property (as in cases of complaints brought pursuant to 35 ILCS 200/16-25), the taxpayer, or their representative or agent, must present any written or documentary evidence, including photographs, he or she intends to use to support his or her opinion of value within ten (10) days from the date he or she receives a copy of said complaint. (Note: one original and three (3) legible copies of any appraisal must be submitted.)

- Rule 13. Any person or entity, other than the owner of record or an individual or entity having a beneficial interest in the property, who receives NOTIFICATION OF A PETITION FILED and DESIRES TO INTERVENE shall advise the Board of Review to that effect by mail within five (5) days of date notification is sent by the Board. Within ten (10) days of receipt of the notification by the Board, the person or entity requesting intervention shall present to the Board all written or documentary evidence including photographs, which it intends to present at the hearing. (Note: one original and three (3) legible copies of any appraisal must be submitted.)
- Rule 14. Township Assessors or the Supervisor of Assessments shall submit any written or documentary evidence, including photographs, to the Board of Review within seven (7) working days prior to any hearing on all real estate complaints, or petitions for exemption.
- Rule 15. The Board may initiate proceedings designed to correct omission or cases of under and over-assessment. The Board shall give at least five (5) days written notice to the parties concerned advising them of the Board's proposed action.
- Rule 16. Petitions addressed to the Board regarding matters of equalization must show the class or classes of property, or the taxing jurisdictions that appear to be out of line with the general assessment level prevailing in the County. If such petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.
- Rule 17. A certificate of error, when presented, to the Board of Review, must be accompanied by evidence showing the reason for issuing the certificate of error.
- Rule 18. Final filing date for Non-Homestead Exemptions and Home Improvement Exemptions shall be 30 days prior to adjournment of the Board of Review.
- Rule 19. Final filing date for corrections shall be determined by the Board and notification made accordingly.

Any or all of the foregoing rules may be waived in a particular instance upon a majority vote of the Board of Review for good cause shown.

Regarding Presentation: Please bear in mind that the members of the Board of Review have read the materials submitted to them and have a good deal of knowledge and experience in real estate assessments and appraisals. Therefore, a recitation of the contents of appraisals or other documents presented is not necessary. A brief summary of your position and the basis for it is sufficient. We will ask questions necessary in order for us to fully understand your position. Further, should you decide to appeal our decision to the Property Tax Appeal Board, that hearing will be a hearing de novo (new hearing) and the evidence taken at our hearing will not be the basis of their decision on review.

Dated: June 15, 2009

Jolene Kott

Richard E. King

Michael J. Brown