Williamson County
Board of Review
OFFICIAL RULES 2024

CONSTRUCTION AND DEFINITIONS

A. Standards. These rules are to be construed to be in accordance with the appropriate provisions of "An Act to revise the law in relation to the construction of the statutes," approved March 5, 1874 as amended, (5ILCS 70/1 et. seq.).

B. Definitions. The following words and phrases, whenever in these rules, include in their meaning the definitions set below.

1.) Board–Board of Review

2.) Clerk to the Board of Review–Supervisor of Assessments

3.) Real Property– Includes not only the land itself, whether laid out in town or city lots, or otherwise, with all things contained therein but also all buildings, structures, improvements, and other permanent fixtures, of whatsoever kind, thereon, including all oil, gas, coal, and other minerals in such land and the right to remove such rights and privileges belonging or in otherwise pertaining thereto, except where the same may be otherwise denominated by Section 1-130 of the Property Tax Code (35ILCS 200/1-130). Included therein is any vehicle or similar portable structure used or so constructed as to permit its being used as a dwelling place for one or more persons, if such structure is resting in whole on a permanent foundation. Section 1-130 of the Property Tax Code (35ILCS 200/1-130).

4). Improvements– Anything other than the raw land itself affecting the value of real estate, such as buildings, structures, paving, fencing and the like.

5.) Mobile or Manufactured home- See Section 1-130b of the property tax code (35ILCS 200/1-130(b))

6). Farm– See Section 1-60 of the Property Tax Code (35ILCS 200/1-60).

7). Fair Market Value– The value expressed in money which a property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so, and the buyer is ready willing, and able to buy but not forced to do so.

8). Party– Either the contesting party (appellant), the Supervisor of Assessments (appellee), or the intervener(s).

9). Contesting Party– Any party who properly files an appeal with the Board.

10). Attorney– Any individual admitted to the practice of law in this State as set forth in the Illinois Supreme Court Rules.

11). Brief– A document which contains a summary of the facts, the pertinent laws, and argument on how such laws apply to the facts supporting a particular position.

12). Quadrennial Assessment– The general assessment of real estate and improvements required by law to be made once every four years.

13). Interpretation– The definitions listed above are intended only as an aid to interpretation of the Official Rules of the Board of Review.

STATEMENT OF POLICY

A. The Board of Review shall determine the correct assessment prior to state equalization of any parcel of real property which is the subject of any appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board.

B. Only the owner of property who is dissatisfied with the assessment of their property, or a taxing body that has tax revenue interest in the assessment, or either party's legal council may represent at the appeal hearing with the Board.

C. The Board shall consider appeals as hereinafter provided and perform its other duties as prescribed by the Illinois Statutes.

D. The Board of Review is without jurisdiction to determine the tax rate or the amount of a tax bill.

CORRESPONDENCE

All communication to the Williamson County Board of Review shall be addressed to the Clerk of the Board of Review, 407 N. Monroe St. Suite 205, Marion, Illinois 62959.

PETITIONS–APPLICATIONS

A. Petitions for appeal must be filed between the first Monday in June and October 7th of the assessment year or within **30 days after the publication of the Supervisor of Assessments publication list.** Petitions sent by United States Mail postmarked by due date and other delivery service shall be considered as of the date sent.

B. The petition shall be on the **2024 original prescribed form, that is issued a complaint number to the parcel by the Supervisor of Assessments office, not a faxed copy**. A separate petition must be filed for each separately assessed parcel; shall identify and describe the particular property including the identification number assigned to the subject parcel by the county.

C. Each copy of a petition filed with the Board of Review shall bear an original signature of the contesting party. If a petition is filed by an attorney on behalf of a contesting party, all notices and correspondence from the Board relating to the appeal shall be directed to the attorney. The Board may require proof of the attorney's authority to represent the contesting party. If the attorney fails to provide proof of authority within the compliance period granted by the Board pursuant to subsection (A), the Board may dismiss the petition. The Board shall send, electronically or by mail, notice of the dismissal to the attorney and contesting party. All petitions shall be filed with Clerk of the Board of Review.

D. Petitions for appeal shall be filed in triplicate and all copies of the same shall be properly signed as stated in Subsection C of this Section. All additional written and documentary evidence must be submitted in duplicate herein, a photograph of such improvements shall be submitted with the petition.

E. Every petition for appeal shall state the facts upon which the contesting party bases its objection, together with a statement of the contentions of law, if any, which it desires to raise, and the relief requested. If contentions of law are raised, the contesting party shall submit a brief in support of its position with the petition.

F. Every petition for appeal shall give the post office address where mail addressed to the contesting party may be received by either the contesting party or a appointed attorney, as well as a working telephone number for the contesting party or it's appointed attorney.

G. All information required to fully complete the petition shall be furnished by the contesting party. Incomplete petitions and petitions not on the original prescribed form will not be accepted for filing or assignment of a docket number, but shall be returned with an explanation of the reasons for their rejection. Petitions which are not signed, and petitions not containing all information as required herein, shall be treated as incomplete petitions and will not be accepted for filing or assignment of a docket number but shall be returned.

H. Upon receipt of a complete petition for appeal in our office by the filing date, the Clerk of the Board of Review shall assign a docket number to such petition.

I. If the petition for appeal is filed by an interested taxing body, the contesting party must furnish the name and address of the owner of the property in question. A copy of such a petition shall then be sent to the owner of the property.

DETERMINATION OF APPEALED ASSESSMENT

A. Upon receipt of the contesting party's petition, the Clerk to the Board of Review shall present the petition to the Board of Review. The Board shall render a tentative change or no change and notify the contesting party in writing. The contesting party may accept the tentative change and need do nothing; the tentative change shall then be fixed as the final assessment. The contesting

party may request a hearing before the Board by notifying the Clerk to the Board of Review within 5 days of the date on the tentative notice. The Clerk will then schedule a hearing before the Board of Review and notify the contesting party by phone or in writing. If you fail to show at the prescribed date and time for your hearing and do not call to reschedule. The Board of Review tentative decision is final.

B. In all cases where a change in assessed valuation of $100,000 or more is sought, the Board of Review shall also serve a copy of the petition on all taxing districts as shown on the last available tax bill at least 14 days prior to the hearing on the complaint. All taxing districts shall have an opportunity to be heard on the complaint. A taxing district wishing to intervene shall file a request to intervene with the Board of Review at least five days in advance of a scheduled hearing. If Board of Review rules require the appellant to submit evidence in advance of a hearing, then any evidence in support of the intervenor's opinion of assessed value must be submitted to the Board of Review and complainant no later than five calendar days prior to the hearing. Service shall be made as set forth in section Petitions (A), but if Board of Review rules allow complaints and correspondence to be transmitted electronically, then the intervenor's evidence shall be transmitted electronically.

C. The Board of Review may accept into the record all evidence, exhibits and briefs submitted by all interested parties and render a decision without holding a hearing. However, on its own motion, the Board may order a hearing to be held at a time and place designated by the Board. If you fail to show for a two-week written notice date of hearing, your appeal will be dismissed. The Board may order such a hearing continued for additional testimony, evidence or exhibits, or it may make such investigation concerning the appeal on its own initiative as it deems proper.

D. The decisions of the Board will be based on equity and the weight of the evidence.

E. Whether or not a hearing is held in the appeal proceeding, the proceeding before the Board shall be terminated when the Board renders a decision. The Board may revise and/or correct a decision upon its own initiative at any time prior to the expiration of the appeal period as provided in the Administrative Review Law if a mistake in the calculation of an assessment or other clerical error is discovered. In such event, the Board shall issue and amended decision.

F. A majority of the Members of the Board is required to make a tentative or final decision of the Board.

G. Decisions of the Board of Review may be appealed to the Property Tax Appeal Board.

INTERESTED PARTIES–INTERVENTION

A. Any taxpayer or owner of property dissatisfied with the assessment of his property may become a party to the appeal by filing a petition before the Board during the proper time set forth in the Illinois Statutes.
B. Any taxing body that has a revenue interest in an assessment may become a party to an

appeal by filing its petition before the Board during the proper times.

C. Upon notice to the owner that a taxing body has become a party to an appeal affecting the assessment of his property, the owner may become an intervening party by filing a Request to Intervene with the Board.

D. Requests to Intervene shall be filed in triplicate and all copies of the same shall be signed. All additional written and documentary evidence must be submitted with the Request to Intervene.

E. Upon receipt of a timely Request to Intervene, the Clerk of the Board shall cause a copy of the appeal record to be forwarded to the intervening party.

BURDENS OF PROOF

A. Under the burden of going forward, the contesting party must provide substantive documentary evidence or legal argument challenging the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

B. Once a contesting party had provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the Board shall go forward with the appeal.

C. Any intervening party shall be required to support the position he propounds with substantive, documentary evidence or legal argument as provided in this part.

D. When fair market value is the basis of the appeal, the value of the subject property must be proved by a preponderance of the evidence. When unequal treatment in the assessment process in the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence.

DOCUMENTARY EVIDENCE–REBUTTAL

A. The Board of Review generally considers appeal with respect to the correct valuation of property for assessment proposed based upon the following contentions: that the subject property is not accurately assessed when its assessment is compared to the assessments of other, similar properties in its neighborhood; or that the fair market value of the subject is not accurately reflected in its assessments.

B. Proof of unequal treatment in the assessment process should consist of documentation of the current assessments of the subject property and of the suggested comparable properties, and documentation of the similarity and proximity and lack of distinguishing characteristics of the assessment comparable to the subject property.

C. Proof of the fair market value or the subject property may consist of an appraisal of the subject property as of the assessment date, a recent sale of the subject property, evidence of the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date, or documentation of recent sale of suggested comparable properties together with documentation of the similar and proximity and lack of distinguishing characteristics of the sales comparable to the subject property.

D. The Board may consider appeals based upon contentions of the law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position.

HEARINGS

A. The Board of Review may render a decision based upon the evidence, exhibits and briefs submitted to it by all interested parties without holding a hearing.

B. The Board of Review shall review all appeals filed in compliance with these rules to determine whether a hearing shall be held on any factual or legal issue. Whenever the Board determines that a hearing is not required, the appeal shall be decided based upon the evidence in the record. The Board shall hold a hearing at the timely request of any party.

C. Hearings shall be open to the public and shall be conducted in accordance with such rules of practice and procedure as the Board may make.

D.1. In connection with any proceeding, the Board shall have full authority to:

a.) Conduct and control the proceeding 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 or paper at any stage of the appeal or of the hearing which is the foundation for any evidence or testimony in the appeal; and

e.) Require the submission of briefs on issues of law during the hearing.

2. The Board may cause its Hearing Officer to conduct a hearing on its behalf and report his

findings for affirmation or rejection. Any such Hearing Officer shall be empowered to exercise the full authority of the Board with respect to the conduct and control of the proceedings.

E. Continuances shall only be granted for good cause shown in writing, and then only on an order of the Board.

F. All testimony taken at the hearing shall be under oath or affirmation. The Board shall eliminate such rules of evidence, practice, and procedure to the extent it considers practicable.

G. Public comments shall be limited to three (3) minutes.

REPRESENTATION AT HEARINGS

A. A party shall have the right to represent itself, to be present and to participate in any hearing before the Board. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this part. A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this state may not appear before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing.

SANCTIONS

A. Failure of any party to comply fully with all rules and/or specific request of the Board shall result in the default of that party.

B. When a hearing is in order, all parties shall appear for the hearing on the appeal on the date and at the hour set, and they shall be prepared to furnish any information the Board may require. Failure to appear on the date and at the hour set shall be sufficient cause to default that party.

C. When a party, it's attorney, or its witnesses engages in threatening, vulgar, abusive or obscene conduct or language which delays or protracts a proceeding, the Board, by any Member, or Hearing Officer shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.

D. A party, it's representative, or it's witnesses shall not communicate directly or indirectly with the Board, any Member, or employee in connection with any issue in a pending appeal except upon notice and opportunity for all parties to participate.