

DuPage County Board of Review

Meeting Agenda

April 17, 2024 – 2:00 p.m.

421 N. County Farm Road, Hearing Room 3, Wheaton, IL 60187

1. Call to Order
2. Roll Call
3. Public Comment
4. Old Business
5. New Business
 - a. Discussion of 2024 Board of Review Rules
 - b. Adoption of 2024 Board of Review Rules
6. Adjournment

Rules of the DuPage County Board of Review

The Illinois statute creating County Boards of Review (the Board) requires the Board to publish reasonable rules for the guidance of persons doing business with said Board (35ILCS 200/§9-5).

A message from the DuPage County Board of Review...

The Board's decisions will be based upon the evidence submitted by the appellant and the assessor for the appeal in question.

It is strongly recommended that the taxpayer discuss their real estate assessment with the Township Assessor prior to the filing of an appeal with the Board. –Many times, the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing an appeal. The first two digits of your parcel number indicate your township. Township Assessor information may be found on the [Township Assessor Directory](#) tab of our website.

After talking with the Township Assessor, if the taxpayer ~~still~~ chooses to pursue an assessment appeal, they need to familiarize themselves with the following rules governing hearings before the Board.

~~It should be noted that the~~The time period for filing an appeal is not extended while discussing the assessment with the Township Assessor.

Rule 1. Meetings and Administration

MEETINGS

The regular meetings of the Board shall be held at the DuPage County Jack T. Knuepfer Administration Building, 421 North County Farm Road, Wheaton, Illinois. -The Board will convene as necessary to conduct matters of business.

COMMUNICATIONS

All communications to the Board shall be addressed to the Board of Review, 421 North County Farm Road, Wheaton, Illinois 60187. The telephone number is (630) 407-5888.

SEVERABILITY

In the event any section, provision, or term of this policy is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.

AMENDMENTS

These rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.

FAILURE TO FOLLOW BOARD RULES

Failure to follow any rules may, in and of itself, be grounds for the ~~denial~~dismissal of any ~~assessment reduction~~appeal.

CONDUCT OF APPEAL HEARINGS

In connection with any hearing before the Board, the Board shall have full authority to:

1. Conduct and control the procedure.
2. Admit or exclude testimony or other evidence into the record.
3. Require the production of any book, record, paper or document at any state of the appeal which is the foundation for any evidence or testimony presented in the appeal. The Board may also request a property inspection to clarify parcel characteristics and/or condition of the subject property. The failure to produce a requested book, record, paper, or document or failure to allow a property inspection within the prescribed time frame set out by the Board may result in the assessment as equalized, being confirmed.

FREEDOM OF INFORMATION ACT POLICY

The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5 ILCS 140). The following information is provided in accordance with the Act.

1. The Board is responsible for hearing appeals, corrections, and requests for certificates of error on property assessments from the county's nine townships, acting on these applications, reviewing and making recommendations on exempt-property applications, and representing the interest of DuPage County before the Property Tax Appeal Board.
2. The Board's office is located in the Jack T. Knuepfer Administration Building, 421 N. County Farm Road, Wheaton, Illinois 60187.

OPEN MEETINGS ACT POLICY

Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120). -The Board does not have the ability to provide transcripts of a hearing.

HEARING OFFICERS

Any single member of the Board of Review, including alternate members, may conduct a hearing. No decision on an assessment appeal shall be finalized without concurrence from a full member of the Board of Review.

Rule 2. Duties of the Clerk

The Clerk of the Board shall file all appeals and exemption petitions in order of their presentation, giving said appeal or exemption petition a number, and shall note the number and type of appeal or exemption petition in the records of the Board.

When said appeals or exemption petitions have been acted upon, the decisions of the Board shall be entered into said records.

All appeals of real estate assessments shall be classified by township.

Rule 3. Exemptions

Applications for non-homestead exemptions must be filed on forms furnished by the Board. -The parcel number must be on the application. -A separate fully completed application must be submitted for each individual parcel. -Supporting documentation must be submitted in duplicate for each application. Where applicable, forms must be notarized.

An Affidavit of Use must be submitted for all applications for property tax exemption, except property of the State of Illinois or the United States Government.

Original photographs must be submitted for all applications for property tax exemption.

If the request for an exemption would reduce the assessment by \$100,000 or more, the petitioner or agent-attorney for the petitioner must notify any municipality, school district, community college district and fire protection district in which the property is situated. -The petitioner must provide ~~to the Clerk of the Board,~~ proof of said notification to the Clerk of the Board.

The final date for filing non-homestead exemptions is December 31, of the current assessment year.

The Board shall forward your application with its recommendation to the Illinois Department of Revenue for final determination. -Your application may require a hearing before the Department. -If evidence is presented at the hearing that your application is contrary to law, the Board of Review's legal counsel is granted the power to change the Board's recommendation so that it conforms to the law. -The publication of this Rule is declaratory of an existing Rule.

Rule 4. Assessment Increases or Omitted Properties

Any member of the Board may institute the proceedings designed to correct an omission of assessment or cases of an error in an assessment. -In cases of an omitted assessment or under-assessment, a notice shall be sent to the person or corporation concerned, directing them to appear and show cause, if any, why the assessment should not be made or increased.

If the owner, taxpayer, agent, or or attorney, -has no objection to the tentative Board increase in assessment, there is no need for an appearance at the hearing.

Rule 5. Certificates of Error

A Certificate of Error, presented by the DuPage County Supervisor of Assessments, for the endorsement of the Board of Review, must be accompanied by satisfactory evidence.

Rule 6. Assessor's Corrections

The final date for reductions issued by the Township Assessor shall be the Friday following the last day of hearings for that township.

Rule 7. Reductions of \$100,000 or More in Assessed Valuation

Pursuant to Chapter 35, Illinois Compiled Statutes (ILCS), Act 200/§16-55, if an appellant has filed an appeal at the Board that is requesting a reduction in assessed valuation of \$100,000 or more, it is required that the Board notify each affected taxing

district. -It is therefore 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 not make a reduction of \$100,000 or more.

In all appeals where a change in assessed valuation of \$100,000 or more is sought by the appellant, the Board 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. The Board of Review rules require the appellant and the Intervenor to submit evidence of market value at or before the time of the hearing.

Attorneys representing a taxing body (bodies) must provide a copy of the board resolution from the taxing district or districts in question for the applicable tax year.

Rule 8. Filing Appeals

A separate appeal form must be filed for each assessed parcel of real estate. -The appeal shall be made on forms provided by the Board. -All appeal forms must be filed in duplicate with the Clerk of the Board no later than thirty days after legal publication of assessments of the relevant township.

The Board of Review requests that all parties to an appeal utilize the prescribed forms and comparison grids of the DuPage County Board of Review. These forms are available at all Township Assessor offices, the Chief County Assessment Office and via the County's website (www.dupagecounty.gov/soa).

The Board of Review will accept an assessment complaint on a parcel(s) filed by the owner, the taxpayer ~~of record~~, or an ~~agent-attorney~~ with proper authorization. A person or entity is considered a taxpayer under these rules if they are legally obligated to pay the property taxes for the property on appeal.

Mailings postmarked by the United States Post Office are deemed filed on the date postmarked. -Metered mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date. Complaints and other written correspondence sent by a delivery service other than the United States Postal system shall be considered as filed as of the date sent as indicated by the shipper's tracking label. It is the responsibility of the taxpayer or ~~agent-attorney~~ for the taxpayer to make certain that their mailing bears the correct postmark.

The Board of Review forms are available on our website. We will not send out forms by overnight express, fax machine, or any method other than first class mail.

Faxed or e-mailed appeals will not be accepted.

~~Letters of Authorization.~~ An attorney ~~or agent, acting on behalf of an appellant, representing an applicant~~ must attach a letter ~~of authorization with the each~~ appeal containing the person(s) and/or corporate entity they represent as well as their ARDC number. ~~or t~~The owner, taxpayer, ~~and agent or attorney~~ must sign the appeal form in the spaces provided. ~~This authorization must be included with the appeal.~~ All corporate appellants (Corporations, LLCs, LLPs, etc.), including any association representing its membership, shall be represented by a licensed attorney. Any association filing an appeal or appeals on behalf of the members of that association must include with their appeal, documentation satisfactory to the Board that the association has the authority to file the appeal(s) on behalf of members' individual properties under applicable law for the applicable tax year.

~~Any non-owner filing an appeal must have authorization by the owner. Authorizations~~ Appeals signed by ~~management agents, association presidents, or any party other than the property owner, taxpayer, or their Illinois licensed attorney~~ will be dismissed.

—Attorneys representing a taxing body ~~-(bodies)~~ must provide a copy of a ~~the~~ board resolution from the taxing district or districts in question for the **applicable tax year**.

Rule 9. Content of Appeals

When appealing, all parcels included in that property must be filed on, even if a reduction is sought on only one parcel.

The Board will make its decision based on the evidence submitted. ~~The Board requires that the appellant's evidence, together with two (2) copies of that evidence, be submitted along with the original appeal form, except for a documented appraisal report, which must be received in the Board office (irrespective of postmark) no more than ten (10) calendar days after the filing deadline. Copies of all appeals and evidence supplied with the appeals are forwarded to the Township Assessor.~~

In the case of residential property, such evidence may consist of, but is not limited to, the following:

1. Signed listing contract or Multiple Listing Service listing sheet.
2. Signed Sales contract and signed closing statement and a Real Estate Settlement Procedures Act (RESPA) statement showing the purchase price and closing date of the property in question.
3. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
4. Multiple Listing Service listing sheet showing sales price, sales date, descriptive data, and photographs of comparable properties. ~~Comparable properties should be located near the subject property and/or in the same subdivision or neighborhood code. If the comparable properties submitted are not located in either your neighborhood or subdivision, further explanation may be required in your appeal. They should be similar in size, construction, quality, age, style and condition to the subject property. Usually three (but not more than five) such comparable properties with current sales centered around January 1 of the year in question can provide strong indications of the fair market value of the property in question. Comparable properties offered in testimony that were not submitted with the original appeal, unless provided to all parties prior to a hearing, are given less weight by the Board.~~
5. An appraisal made by an Illinois State Licensed or Certified appraiser showing the value dated as of January 1 of the year in question for ad valorem purposes with the homeowner as the intended client.
6. The assessed value of comparable properties (and how they demonstrate comparability) if appealing the uniformity of the property in question.

In the case of income-producing properties, such evidence may consist of, but is not limited to the following:

1. Signed listing contract or Multiple Listing Service listing sheet.
2. Signed sales contract and signed closing statements and RESPA statements showing the purchase price and closing date of the property in question.

3. Data sheets reporting the sale price and date and including descriptive data of comparable sold properties.
4. An appraisal made by an Illinois State Licensed appraiser showing the value dated as of January 1 of the year in question for ad valorem purposes with the owner/taxpayer as the intended client.

All income-producing property appeals should include three (3) concurrent years of operating statements, current leases and rent rolls.

The Board shall consider sales of the subject that occurred within twelve months of the assessment date as possible evidence of market value. The Board requires that the following information be provided if a recent sale of a property is important in an assessment appeal case:

1. Documents that disclose the purchase price of the property and the date of purchase if it took place (the signed Settlement Statement, or RESPA, with the State of Illinois PTAX form).
2. Both the seller's and the buyer's identities must be revealed, as well as any other relationship between them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arms-length.
3. Include copy of the most recent appraisal for ad valorem purposes only.
4. Any personal property included in the sale must be fully documented, including its fair cash value.

Appellants are urged to schedule a property inspection with the assessor's office for appeals related to the description, physical characteristics and condition of the subject property. Please review the property record card with the assessor's office prior to filing with the Board.

Rule 10. Hearings

Current law of the State of Illinois holds that the equalized value of all property in DuPage County shall be 33.33% of fair cash value. Illinois law defines fair cash value as the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. Illinois law specifies that 33.33% of fair cash value shall be measured by the results of the Illinois Department of Revenue's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected. If the real estate market appreciated during the three-year window of time used to calculate the statutory level of assessment, the assessed value is typically less than 33 1/3% of the fair cash value as of the assessment date. If the real estate market declined during the three-year window of time used to calculate the statutory level of assessment, the assessed value is typically more than 33 1/3% of the fair cash value as of the assessment date.

When fair cash 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 is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. This evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Illinois Department of Revenue specifies criteria for determining the applicability of an individual sale as an appropriate indication the property's current fair market value and the subsequent eligibility of the sale to be used in the State's sale to assessment ratio studies. The Board of Review recognizes these criteria as a reasonable procedure to measure if a recent sale is a reliable indication of a property's fair market value.

The Board shall review appeals, and may confirm the assessment, or raise or lower the assessment of any particular parcel of real property when it finds such assessment to be in error. The Board has statutory authority to increase assessments in instances where the Board is of the opinion that the property is under-assessed.

Rule 11. Decisions of the Board

The appellant will be notified in writing of the Board's decision upon completion of all hearings for the county. This usually occurs the following March. -No decisions will be released prior to that time.

Unless you or your ~~authorized agent~~attorney have signed a stipulation and waiver of appeal agreement, all decisions of the Board may be appealed to the Property Tax Appeal Board as provided by statute. -All decisions of the Board are subject to equalization.

-Any or all the foregoing rules may be waived in a particular instance or revised upon a majority vote of the Board of Review.

Rule 12. DuPage County Ethics Ordinance of 2012

The DuPage County Board has adopted an ordinance that provides direction for the ethical conduct of the Chairman, County Board Members and County employees that are to be followed in conducting the business of DuPage County. This includes the DuPage County Board of Review.

To read the full ordinance, go to [/CountyBoard/Ethics/4122/](#)

DuPage County Board of Review:

Charles Van Slyke Jr., Chairman
Carl E. Peterson, Member
Donald Whistler, Member

These rules were approved and adopted on [8/12/224/17/2024](#).