WHITESIDE COUNTY

BOARD OF REVIEW

RULES

2020

WHITESIDE COUNTY BOARD OF REVIEW RULES

The Illinois Compiles Statutes creating the County Board of Review requires the County Board of Review to publish reasonable rules for the guidance of persons doing business with such Board. Therefore, the Whiteside County Board of Review, hereafter called the "Board" adopts the following procedures. Failure to comply fully with all rules and/or specific requests of the Board may result in dismissal of the complainant petition. The Whiteside County Board of Review is a three member assessment review board whose members are appointed by the County Board.

The Illinois Property Tax Code requires that valuations for the 2020 assessment year shall be made as of January 1, 2020 (35 ILCS 200/9-155). It also requires that the assessments reflect one third of the fair cash value of the property, as determined by sales from 2017, 2018 and 2019, (35ILCS 200/1-55). Any party presenting valuation evidence from sales prior to January 1, 2017 or after January 1, 2020, has the burden of proof of establishing why such evidence is not contrary to the property tax code and should be considered by the Board of Review.

Complaints and supporting evidence must be filed in the Chief County Assessment Office by 4:30 p.m. on the final date for complaints or if mailed, the complaint must be postmarked on the deadline date.

PURPOSE OF THE BOARD

A. The Board shall determine the correct assessment of any parcel of real property that is the subject of an appeal based upon facts, evidence and exhibits submitted and presented at a public hearing.

B. The Board shall hear appeals as hereinafter provided and revise the assessment of any particular parcel of real property when it finds such assessment to be in error.

C. The Board shall act as an equalizing authority: When the Board completes hearings, it can apply an EQUALIZATION FACTOR to a Township if the level of assessment is lower or higher than the State required 33.33% (one-third) of market value. Public hearings are held into the Board's intent to equalize. If equalization is necessary, the Board shall send a written notice of the change in valuation to each taxpayer. The Board also publishes in the local newspapers and the County website www.whiteside.org, the revisions due to assessment complaint hearings.

D. The Board shall act in conformance with 35 ILCS 200/16-20 through 16-90.

RULE 1: MEETINGS

A. The regular meetings of the Board shall be held at the Whiteside County Courthouse, 200 E. Knox St. Morrison, IL 61270. Meetings may be held in other parts of the County at the discretion of the Board.

B. The Board will convene on or before the first Monday of June and will recess from day to day as may be necessary.

C. The Board shall nominate and elect a new Chairperson the beginning of each year's session.

D. Two members of the three member board shall constitute a quorum. No decision on any property protest shall be made unless a quorum is present.

E. Hearings may be conducted by 1 to 3 members.

F. All communications to the Board shall be addressed in writing to the Whiteside County Board of Review, 200 E. Knox St. Morrison, IL 61270.

RULE 2: ORDER OF BUSINESS

The Board shall keep a record of all proceedings and the order of business shall be as follows:

A. Reading and approving the records of the preceding meeting.

B. Considering complaints, petitions and other matters properly brought before the Board.

C. The order of business may be amended by the Board or its Clerk without notice at anytime.

RULE 3: DUTIES OF THE CLERK OF THE BOARD OF REVIEW

A. The Chief County Assessment Officer is the Clerk of the Board of Review, hereafter called the "Clerk". The Clerk shall file all appeals in the order of presentation, give said appeals a number and note the number and type of appeal on the records of the Board. When such appeals have been acted upon, the decision of the Board shall be entered into such records. All appeals against the assessment of real estate shall be classified by township.

B. The Clerk shall collect and analyze property transfers, property appraisals, and pursue such other means as the Board shall deem proper and necessary to aid the Board in the determination of the percentage relationship, for each assessment township, between the valuations at which locally assessed property is listed at 33.33% of the estimated fair cash value of such property, or the values determined in accordance with the Illinois Compiled Statutes.

RULE 4: APPEALS

Taxpayers are urged to discuss their assessment with their Township Assessor or County Assessment office staff before filing a petition with the Board. Many times the reason for the assessment can be made clear, which eliminates the need to file a petition. **It should be noted that the time period for filing an appeal is not extended while discussing the assessment with the township assessor**. The Township Assessor, hereafter called, the "Assessor" is responsible for the assessment of every parcel of property in his or her jurisdiction. The assessment result is the assessed valuation of your property. **THE ASSESSOR DOES NOT DETERMINE YOUR REAL ESTATE TAXES.**

The Township Assessors office keeps property record cards that contain all pertinent information about your property (parcel). The information includes, legal description, land size, dimensions of all buildings, and type and quality of material used in construction of the building. The information card is available in the Township Assessors office for your inspection. The County Assessment office is working on getting this information in their office also.

The Assessor gathers most of this information by periodic field inspections and building permits. By Illinois State law all property is reassessed every four (4) years, but Statute also allows the Assessor to reassess property on an annual basis if necessary.

Buildings that have been removed during the year will be reported to the township assessor. Voluntary destruction of improvements by the owner are not pro-rated. The building value will come off of the assessed value on the following January 1. Assessments of property destroyed or rendered uninhabitable or otherwise unfit for occupancy or customary use by natural disaster, accidental means, or otherwise will be prorated from January 1 of the assessment year to the date of the natural disaster, accidental means, or otherwise.

The Board of Review recognizes that taxpayers have a right to refuse access to the property:

a) No taxpayers or property owner shall present for consideration, nor shall the Board of Review accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request by the Board of Review, Township Assessor or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

b) Any motion made to invoke this Section shall incorporate a statement detailing the

consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner. (86 Ill.Adm.Code 1910.94)

MARKET VALUE is the basis for assessing the residential property and is defined as the price a property would bring if exposed for sale in the open market by a willing seller allowing a reasonable time to find a willing buyer. All property in Whiteside County should be assessed at 33.33% or one-third of market value, except farmland, farm buildings and other property eligible to receive a preferential assessment. 33.33% is known as the median level of assessment and is set by Illinois State Law.

The assessment of your property is made by calculating building area, grading as to quality and type of construction materials, considering depreciation and obsolescence, and determining the value of each amenity of your property through established standards using accepted appraisal and cost manuals. All of this information is correlated with the actual sales of property to confirm MARKET VALUE. After talking with the Assessor or Chief County Assessment Office staff, if the Taxpayer still wishes to file a petition, the following procedure should be followed:

A. YOU CANNOT PROTEST ON THE AMOUNT OF TAXES. YOU MAY PROTEST ONLY ON THE GROUNDS INDICATED ON THE APPEAL FORM. IT IS UP TO YOU, THE COMPLAINANT, TO PROVE THE ASSESSMENT IS WRONG. **Appeals stating that "my taxes are too high" or that "my assessment increased by 20% and other only increased by 10%" are not valid complaints. If the property owner feels his real estate taxes are too high, they should address that concern with the taxing bodies who levy upon their property. Complaints based upon varying percentages of increase in assessment must be able to prove either over-valuation or inequity in the assessment process.**

B. A separate complaint must be filed for each assessed parcel.

C. Any taxpayer or taxing district having a complaint to make shall make the same in writing on complaint forms available from the County Assessment Office or from the website at www.whiteside.org under the Board of Review. The County Assessment Office or the Township office staff will **NOT** fill out the complaint form for you. The appeal shall be made on forms provided by the Board (**fax transmissions or e-mails will be not be accepted**) and must be filed with the Clerk no later than thirty calendar days after legal publication of assessments of the respective Township. **All appeals and supporting evidence must be filed with the Board of Review by 4:30 p.m. on the final date for complaints.**

D. Petitions sent by mail must be postmarked on or before the closing date for each Township. Metered mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date; it is the responsibility of the taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark.

E. **Only an Illinois licensed attorney or the property owner themselves may present a complaint before the Board of Review.** Accountants, real estate consultants, appraisers, tax representatives and others not qualified to practice law may not conduct questioning, cross examination or other investigation at the hearing. However, such persons may testify at the hearing.

F. All decisions of the Board are subject to equalization.

G. **ONE COPY OF ALL SUPPORTING EVIDENCE MUST BE SUBMITTED WITH YOUR COMPLAINT FORM.** Complaints with "NO EVIDENCE PROVIDED" will be dismissed for failure to present any evidence with your appeal form.

H. Complaints filed with the Board must be signed by the owner of record and shall contain the address of the property appealed and shall contain the name and address of the complainant. If property is in a Land Trust, the beneficial owner may file the complaint along with a Letter of Authorization. If the property is being purchased under contract, the contract purchaser may file the complaint but must submit a copy of the contract to purchase and a notarized statement from the property owner granting authorization to file the complaint. The Board requires an original signature on the appeal form, not a photocopy.

I. The assessment complaint form will be completed in its entirety. Incomplete forms will not be accepted and will be returned to be completed before filing deadline.

J. If the complainant is not the title holder or his attorney, or holder of a legal and/or equitable interest in the property, the complaint will not be accepted.

K. If the property is owned by a corporation or a partnership, an officer of the corporation or a general partner may file the complaint.

L. In cases where a change in assessed valuation of $100,000 or more is sought, a representative and/or agent of a Unit of Government requesting to intervene MUST SUBMIT ALL supporting evidence within ten (10) calendar days from the date of notification. For your evidence, one (1) additional copy for each of the taxing districts listed on the last available tax bill must be submitted to the Board.

M. No new evidence will be submitted to the appeal after the appeal is filed with the

Clerk, unless approved by motion of the Board.

N. The property shall be valued as of January 1, 2020. Prorated assessments for new improvements shall be assessed based upon completion dates from the Township Assessors, sale of new residence or other means necessary to ensure compliance with the Illinois Compiled Statutes.

O. For all complainants and corporations: If the appeal would reduce the assessment by $100,000 or more, the Board must notify the Units of Government in their jurisdiction.

P. An appeal filed on behalf of a land trust must provide the names and beneficial interest of all owners.

Q. The Board will meet with the Public and/or Assessor only through a scheduled appointment. Appointments will be scheduled by the Clerk of the Board. No walk-in unscheduled meetings will be accepted.

R. Non-compliant complaint forms: In the case of complaint forms deemed not in compliance with Board of Review rules, the Board will send notification acknowledging receipt of the complaint. Such notification will include an explanation of which rules have not been complied with. If the complaint is brought into compliance, it may be resubmitted to the Board, by the filing deadline established in Rule 4. C, unless a different deadline has been established by state law. The Clerk of the Board is authorized to enforce these provisions on the Board's behalf. If the complainant has not complied with the Board of Review rules within the time as extended by the Board of Review, the Board of Review will send a decision to dismiss the complaint and no further action will be taken on the complaint. For purposes of this section, a complaint form deemed not in compliance with Board of Review rules is defined as:

a. A complaint form that lacks sufficient information to identify the property in question.
b. A complaint form that is not signed by the property owner or an attorney licensed to practice law in Illinois.
c. A complaint form that lacks evidence.

RULE 5: APPEAL HEARINGS

A. At the end of the filing period for complaints, the Board will meet to review all complaints and render a tentative decision on some complaints received, the other complaints the Board will view the property and render a tentative decision at that time. **ALL EVIDENCE SHOULD HAVE BEEN SUBMITTED WITH YOUR APPEAL FORM. THE BOARD WILL NOT ACCEPT ANY NEW EVIDENCE AT THIS TIME. Complaints with "NO EVIDENCE**

PROVIDED" will be DISMISSED.

B. Each taxpayer owner of record will be officially notified, in writing, of the Board's tentative decision. If the taxpayer **is not** satisfied with the Board's tentative decision, they must call the County Assessment office (815)772-5195 to request a hearing within the time period stated on the tentative decision. **THE COMPLAINANT MUST HAVE AN OFFICIAL APPOINTMENT TO MEET WITH THE BOARD; WALK-IN NON-APPOINTMENT HEARING APPEALS WILL NOT BE ALLOWED.** The Board will hear evidence at the hearing by the complainant and/or Assessor showing proof as to over or undervaluation. ALL EVIDENCE SHOULD HAVE BEEN SUBMITTED WITH YOUR APPEAL FORM. THE BOARD WILL NOT ACCEPT ANY NEW EVIDENCE AT THE TIME OF YOUR HEARING. The assessor or his/her deputies may be present at all oral hearings and non-oral hearings and furnish, when requested, any information to the Board to further enable the Board to arrive at a just decision.

C. The complainant will be allotted approximately fifteen (15) minutes at the hearing to discuss the complainant's appeal and evidence already submitted. If the complainant or the authorized attorney fails to appear at the time which was stipulated for the appeal's hearing appointment, then the tentative decision will be final.

D. The Board only notifies the taxpayer owner of record unless the owner is represented by an attorney, then both parties will receive notification. Complainants may represent themselves or seek an attorney to do so on their behalf. All attorneys, acting for appellants, must have submitted a Letter of Authorization with the appeal at the time of filing.

E. The petitioner and other witnesses should be prepared to testify under oath. Testimony by accountants, tax consultants, appraisers, real estate experts, and any other consultants is acceptable, but these people may not conduct questioning or any cross examination at the hearing.

F. All Board hearings are public and may be tape recorded. Any party wishing to have a record of hearings must hire a court reporter. A certified copy of the transcript must be provided to the Board within fifteen (15) working days. The cost of the transcript will be borne by the complainant.

G. A separate hearing will be held for each parcel of property, unless the parcels are contiguous. Contiguous parcels may be done at the same hearing provided they are of the same land use, upon motion of the Board.

H. Rescheduling: Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed unless time allows.

I. All hearings will be held at the Whiteside County Courthouse, 200 E. Knox St. Room 117, Morrison, IL.

J. Improper conduct or language: When an appellant, the appellant's attorney or the appellant's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding, the Board, by any member, or hearing officer, may request that the offending individual leave the proceeding.

K. FAIR MARKET VALUE AND PURCHASE PRICE ARE NOT NECESSARILY THE SAME THING. Be prepared to discuss the fair market value of property as of January 1, 2020. Present law in the State of Illinois holds that the equalized value of all property in Whiteside County should be one-third of the "fair cash value", except farmland, farm buildings and other property eligible to receive a preferential assessment.

L. The Board will hear evidence at the hearing as to the assessed valuation and give written notice of the Board's decision. This notice shall be given at the end of the Board of Review hearings for the assessment year.

RULE 6: CONTENT OF APPEALS

A. **A request may be made by the Board for more evidence than what was provided with the appeal. Such requests shall be submitted to the Board within a period of time as so stipulated by the Board.** If such information is not submitted within the stated period, the complainant/agent shall be deemed to have waived his or her right to present such information.

B. An appraisal is not mandatory in order to have the complainant's property reviewed by the Board. Appraisals submitted shall comply with the current USPAP guidelines. **Appraisals must be prepared for the taxpayer for the purpose of establishing the market value for taxation purposes as of January 1, 2020. Appraisals that were prepared for a bank for mortgage refinancing will not be accepted. A letter appraisal nor a market analysis as completed by a realtor will be accepted.**

C. If an appraisal is submitted as evidence, it must be presented in its entirety, including all exhibits with no missing pages.

D. The Assessed value requested by the property owner must be shown on the appeal form.

E. If filing an appeal based on income: The taxpayer should furnish certified copies of the most recent 3 year income and expense statements along with current leases and rent rolls and notarized vacancy affidavits. Income producing properties shall include, but not be limited to, apartment buildings, single family rental

residences, commercial properties that derive a rental income or collect a portion of gross sales, gross income, or net income, and industrial properties that derive a rental income. Appeals on income producing properties that do not include this information will be treated as incomplete and returned to the person filing the appeal.

F. Proof of recent sale/purchase-copy of closing statement and offer to purchase.

G. Recent sales of comparable properties including parcel number, address, sale date and amount of sale. Assessment complaints not furnishing this information will be returned to be completed.

H. Assessed value, parcel number and address of comparable properties if appealing based on uniformity. Assessment complaints not furnishing this information will be returned to be completed.

RULE 7: VALUE APPEALS

A. Appeals claiming that the market value of the property is too high must be supported by a listing of comparable sold properties or an appraisal. Copies of listing sheets or property record cards should be submitted.

B. The Illinois Department of Revenue specifies criteria for determining the applicability of an individual sale as an appropriate indication of the property's current fair market value and the subsequent eligibility of the sale to be used in the State's sales ratio study. The Board of Review recognizes these criteria. Unless clear and convincing evidence is provided to the contrary, the Board of Review will only accept sales that meet the Illinois Department of Revenue's criteria for inclusion in a sales ratio study as evidence of value.

C. The definition of Market Value is defined as follows:

- It is the most probable price. It is not the highest, lowest or average price.
- It is expressed in terms of money.
- It implies a reasonable time for exposure to the market.
- It implies that both buyer and seller are informed of the uses to which the property may be put.
- It requires an arm's length transaction in the open market.
- It required a willing buyer and willing seller, with no advantage being taken by either buyer or seller.
- It recognizes the present use as well as the potential use of the property.

RULE 8: EQUITY APPEALS

A. Appeals claiming that the property has been unfairly treated in their assessment

compared to similar properties' assessments can also be submitted. The properties shown should be as close as possible to the subject in all aspects, including but not limited to, location, style, size, etc.

B. Comparable properties should be located near the subject property and/or in the same subdivision. They should be similar in size, construction, quality, age, style and condition to the subject property. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board of Review.

C. All equalization appeals 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 appeals of this character are to receive favorable consideration, they should be supported by assessment ratio data.

RULE 9: FARMLAND

A. Appeals claiming that the property is entitled to a preferential farmland assessment shall provide the Board with records of the current and past two years records of production agriculture. Guidelines shall be those established by the Department of Revenue.

B. Copies of signed and notarized farm leases showing number of acres being farmed and land use (cropland, pasture, etc.).

RULE 10: ASSESSMENT REVISIONS

A. Any member of the Board may initiate proceedings to correct either an omission of assessment or cases of under assessment or over assessment. The Board shall give at least five (5) business days' notice to the person or corporation concerned directing them to appear before the Board and show cause, if there be any, why the assessment should not be changed. No action shall be taken prior to that time by the Board unless the party appears before the Board prior to that time.

B. The Chief County Assessment Officer may initiate a Certificate of Error to the Board, which may initiate proceedings to correct either an omission of assessment or cases of under assessment or over assessment, if the Board agrees with the Certificate of Error. If the Board does not agree with the Certificate of Error, no action will be taken. The taxpayer does NOT have appeal rights nor hearing rights if the Board denies the Certificate of error request from the Chief County Assessment Officer. The taxpayer WILL NOT be notified when the Board denies the Certificate of Error, since the assessment for the property is "NO CHANGE".

RULE 11: EXEMPTIONS

A. Requests for NON-HOMESTEAD exemptions from the Federal/State/County/City/Governmental agencies, Churches, Schools, and other nonprofit organizations shall be made on forms provided by the Board and shall be filed with the Clerk. All NON-HOMESTEAD exemption applications shall include the necessary documentation required by the Department of Revenue of the State of Illinois including but not limited to: picture of property, copy of deed or contract, affidavit of use, etc. All recommendations rendered by the Board on NON-HOMESTEAD exemptions shall be forwarded to the Department of Revenue of the State of Illinois for a decision of exemption eligibility. The 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 description covers all parcels. The form and supporting documentation must be submitted in duplicate for each petition. All applications must be NOTARIZED. IF the request for an exemption would reduce the assessment by $100,000 or more, the Board will notify the Units of Government.

B. EXEMPTIONS AVAILABLE TO HOMEOWNERS:

Exemption	Amount of Assessment Reduction	Statutory Authority	Year Implemented	Deadline for Filing
Owner Occupied	$6,000	15-175	1978	December 31
Senior Citizen	$5,000	15-170	1971	December 31
Senior Freeze	$65,000 max income	15-172	1994	July 1
Home Improvement	$25,000 maximum	15-180	1975	NA
Disabled Veteran	$100,000	15-165	1969-revised in 2014	File with State
Disabled Veteran Standard	30% to 49% $2,500 50% to 69% $5,000 70% to 100% tax exempt	15-169	2007-revised in 2015	December 31
Returning Vet	$5,000	15-167	2007	December 31
Disabled Person	$2,000	15-168	2007	December 31
Tenant Homestead	$6,000	15-175	1978	July 1

OWNER OCCUPIED EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Only eligible for the exemption on one residence.

SENIOR CITIZEN EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Must be 65 years of age or older.
Only eligible for the exemption on one residence
Certification must be renewed annually.

DISABLED VETERANS EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Granted to disabled veterans who have served in the armed forces of the United States and who have acquired in connection with that service a disability of such a nature that the Federal Government has authorized payment for purchase or construction of specially adapted housing as set forth in the U.S. Code Title 38, Chapter 21.
The exemption must be renewed on an annual basis by certification from the Illinois Department of Veterans' Affairs to the Department of Revenue.

HOME IMPROVEMENT EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Allows up to a maximum of $75,000 in actual market value ($25,000 assessed value) granted and used exclusively for a residential purpose upon demonstration that a proposed increase in assessed value is attributable solely to a new improvement(structure) of an existing structure.
The exemption shall continue for four (4) years from the date the improvement was completed and occupied.
Remodeling does not qualify for this exemption.

SENIOR CITIZENS HOMESTEAD FREEZE EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the year prior to filing for the exemption and occupy it as your principal residence.
Must be responsible for payment of the real estate taxes.
Must be 65 years of age or older.
Have a total household income of $65,000 or less.
Application must be renewed annually.
Income must be verified annually.

RETURNING VETERANS HOMESTEAD EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Must be a veteran returning from a recent armed conflict.
Granted for the year that the veteran returns.

DISABLED VETERANS STANDARD HOMESTEAD EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Must provide copy of DD214 with initial application form
Must be a disabled veteran with at least a 30%-49% service connected disability for a $2,500 reduction.
Must be a disabled veteran with at least a 50%-69% service connected disability for a $5,000 reduction.
Must be a disabled veteran with at least a 70%-100% service connected disability to be tax exempt.
Application must be renewed annually with proof of percentage of disability in the form of a current year letter.
This exemption <u>only</u> applies to the residence, not farmland or farm buildings
Renewing applicants exemption amount is based on their <u>January 1</u> rating percentage.
The property's total equalized assessed value must be less then $250,000.
An un-married surviving spouse of a veteran who is deceased can continue to receive this exemption on the spouse's primary residence, provided the Disabled Veterans Standard Homestead Exemption had previously been granted to the veteran.

DISABLED PERSONS HOMESTEAD EXEMPTION:

Must be the owner of record or have legal interest in the property on January 1 of the assessment year.
Must be responsible for payment of the real estate taxes.
Must be your primary residence and occupy the residence as of January 1 of the assessment year.
Must be a disabled person receiving social security disability benefits.
Application must be renewed annually.

TENANT HOMESTEAD EXEMPTION:

Must have a leasehold interest in the property on January 1 of the assessment year.
Must have a tenant occupying the residence as of January 1 of the assessment year.
A copy of the lease that is in force must be on file in the Chief County Assessment Office.
The lease must state that the tenant is liable for the payment of the property taxes.
Owner of the property must notify the Supervisor of Assessments Office within 30 days after a tenant has moved out.
Annual Application and Renewal Affidavit needs to be renewed each year by July 1.
The tax bill is mailed to the tenant and a courtesy copy will be mailed to the owner of the property.

RULE 12: CERTIFICATE OF ERRORS

A. All requests for Certificate of Error for corrections must be filed with the Board at any time before judgement or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes.

B. Omissions include all property which becomes taxable and which is not upon the general assessment, all new or added buildings, structure or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which has been added to the property by the improvement.

C. If the Certificate of Error would reduce the assessment by $100,000 or more, the Board shall notify the Units of Government in their jurisdiction.

RULE 13: APPEAL OF THE FINDINGS OF THE BOARD

When all the hearings for the County are completed, the taxpayer owner of record will be officially notified, in writing, of the Board's final decision. The Board's official notices will be mailed to the taxpayer owner of record using the address recorded at the Chief County Assessment Office in Whiteside County. If you have moved, please update your address with the Chief County Assessment Office as soon as possible. If you are represented by an attorney, it is your responsibility to notify them of your official notice of the Board's Final Decision.

All official decisions rendered by the Board may be appealed to the Property Tax Appeal Board of the State of Illinois as provided by statute, within thirty (30) days after Notice of the Board's Final Decision is mailed to the taxpayer owner of record. Forms for petitioning the state may be obtained from the Chief County Assessment Office in Whiteside County or by writing to: Property Tax Appeal Board, 401 S. Spring Street, Room 402, Springfield, Illinois 62706-0002, telephone (217)782-6076. Property tax Appeal Board of the State of Illinois hearings for Whiteside County are held in the same place as the County Board of Review hearings.

RULE 14: OPEN MEETINGS ACT

All parties (taxpayers, assessors, attorneys, etc.) who will have meetings with the Board of Review must comply with the Open Meetings Act.

RULE 15: AMENDMENTS

Any or all the foregoing rules may be waived in a particular instance upon a majority vote of the Board of Review for good cause shown, except where directed by the Illinois Compiled Statutes.

A copy of these rules will be provided to anyone upon request and also are available on the Internet at www.whiteside.org

DATE_____

AMENDED_____

APPROVED AND ADOPTED:

William C McGinn

[signature]

Louise Clark

Robin Brands

Clerk of the Board of Review

EFFECTIVE DATE: 6-1-2020