MCHENRY COUNTY BOARD OF REVIEW
ADMINISTRATION BUILDING – SUITE 106
NORTH OF COURTHOUSE COMPLEX
2200 N SEMINARY AVE. WOODSTOCK IL 60098-2698
TELEPHONE: (815) 334-4290

BOR DOCKET NO.:	
100K?	
RECEIVED BY:	
DOCKETED BY:	

RESIDENTIAL ASSESSMENT APPEAL FOR 2016 ASSESSMENT YEAR

Property Index Number: ___ ___ - ___ ___ - ___ ___ ___ - ___ ___ ___

Property Address: _____
Address City Zip

Appellant's Name

Mail To

City Zip Code

Telephone E-Mail

Attorney or Agent for Appellant

Address

City Zip Code

Telephone E-Mail

Do you own contiguous or multiple parcels? ☐ YES ☐ NO

PLEASE SELECT THE TYPE OF HEARING YOU WOULD LIKE:

If neither box is checked or if both boxes are checked, the Board of Review will NOT schedule a hearing.

☐ ***I would like the Board of Review to make its decision based on the evidence provided (no oral hearing necessary).***

☐ **I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the Board of Review. Due to time restrictions, the hearing date and time cannot be rescheduled)**

Was there an appeal filed with the Board of Review or with the State of Illinois on this parcel the previous year? ☐ Yes ☐ No

This appeal is based on (You must check one or more boxes.): ☐ Comparable Assessments ☐ Comparable Sales
☐ Recent Sale of Subject ☐ Recent Construction Costs ☐ Recent Appraisal (must accompany appeal) ☐ Matter of Law

THE "APPELLANT'S ESTIMATE OF VALUE" MUST BE COMPLETED IN ORDER TO PROCESS THE APPEAL!

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2016 Equalized Assessed Value					
Appellant's Estimate Assessed of Value					

Are you requesting a decrease in assessed value of $100,000 or more? ☐ Yes ☐ No

NOTE: THE ASSESSOR EVIDENCE IN RESPONSE TO YOUR APPEAL WILL BE POSTED ON THE ASSESMENTS PAGE OF THE COUNTY'S WEBSITE WHEN IT BECOMES AVAILABLE.

OATH:

I do solemnly confirm that, to the best of my knowledge, the statements and facts set forth in the foregoing appeal are true and correct.

OWNER'S SIGNATURE: _____ **DATE:** _____

By signing, the owner affirms he/she has read and agrees to follow the 2016 Board of Review Rules, which can be found at http://www.co.mchenry.il.us/departments/assessments/Pages/FormsRules.aspx

If an owner is represented by an attorney or agent, both the owner's signature and attorney/agent's signature are required on this form. Having owner and attorney/agent signature's on this form grants authority to the attorney/agent to represent the owner.

ATTORNEY/AGENT'S SIGNATURE: _____ **DATE:** _____

RESIDENTIAL ATTACHMENT TO MCHENRY COUNTY APPEAL FORM

An appraisal may be submitted for completion of this section.

An appraisal establishing the fair market value of the subject property under appeal as of the assessment date may also be submitted. **(Note: If a hearing is held in the case, The McHenry County Board of Review will be better able to judge the weight and credibility of the appraisal if your appraiser testifies in person.)**

Evidence of recent sales of property comparable to the subject property, including the dates of sales, the prices paid, and a property record card or description of each sale showing how it compares to the subject property may also be submitted. (Note: The comparable sales should be similar property in design, age, amenities, and neighborhood.) **Provide at least three comparables.**

Evidence of assessments of properties similar to the subject property, including current assessment of each property, the property record card for each property, or description of each property demonstrating its comparability to the subject property may also be submitted. (Note: The assessment comparables should be similar to the subject property in size, design, age, amenities, and neighborhood.)
Provide at least three comparables. All comparables should be similar to the subject in size design, age, amenities, and location. Photographs of the comparables should be submitted.

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4
Property Index Number (P.I.N)					
Street Address					
City					
Sale Price					
Sale Price/Sq. Ft.					
Date of Sale					
Single Fam/Townhse/Condo					
Location (Sub.)/View (Wf ...)					
Lot Size (Sq. Ft./Acres)					
Design/No. of Stories					
Exterior Construction					
Age					
Condition					
No. of Bedrooms					
No. of Bathrooms					
Living Area (Sq. Ft. Above Ground)					
Basement Sq. Ft. (Below Ground)					
Basement Style (Std./Eng./WO)					
Basement Finish (Rms/ Baths)					
Central Air					
Fireplace(s)					
Garage (No. of Cars, Sq. Ft.)					
Porches/Decks/Patios					
Pool/Other Buildings					
Land Assessment					
Improvement Assessment					
Total Assessment					
Improvement Assessment per Sq. Ft. (Impr. Assmt / Living Area (Sq. Ft.))					
Indicated Value for Subject					

THIS FORM MUST BE ACCOMPANIED BY AN OFFICIAL MCHENRY COUNTY APPEAL FORM

Revised 6/07/2016

MCHENRY COUNTY BOARD OF REVIEW

Addendum to Petition

This Addendum is to be used in appeals where multiple parcels are consolidated into a single petition. The equalized assessed values and the appellant's estimate of assessed values for each individual parcel must be separately listed. Aggregating assessments is not appropriate. If additional space is required, use Addendum to Petition Additional Pages.

Property Index Number: _____

Docket Number: _____ (OFFICE USE ONLY)

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2016 Equalized Assessed Value					
Appellant's Estimate of Value					

Property Index Number: _____

Docket Number: _____ (OFFICE USE ONLY)

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2016 Equalized Assessed Value					
Appellant's Estimate of Value					

Property Index Number: _____

Docket Number: _____ (OFFICE USE ONLY)

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2016 Equalized Assessed Value					
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	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
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	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
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	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
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	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
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Property Index Number: _____

Docket Number: _____ (OFFICE USE ONLY)

	Farm Land	Farm Bldg.	Urban Land	Urban Bldg	Total
2016 Equalized Assessed Value					
Appellant's Estimate of Value					

CHECK LIST

Please verify that you have included all of the following information:

1. Is the appeal form completely filled out?

2. Is the appeal form signed?

3. If you have an attorney/agent is the appeal signed by both parties?

4. If you own contiguous parcels did you file an "Addendum to Petition" with the appeal to include all of the contiguous parcels?

5. If the property is "Held in Trust" is a copy of the trust included?

6. Is all of your evidence included?

7. If the appeal is based on a recent sale have you included the "Sales Declaration".

8. If the appeal is based on new construction cost if so have you included a contractor's affidavit with a detailed listing of all costs.

9. Are the appeal form, appraisal and/or evidence filed in duplicate?

MCHENRY COUNTY SUPERVISOR OF ASSESSMENTS & BOARD OF REVIEW
MONDAY THRU FRIDAY 8:00 am to 4:30 pm
PHONE: 815-334-4290 FAX: 815-334-4939
Website: www.co.mchenry.il.us Email: assessments@co.mchenry.il.us

Chief County Assessment Officer	**BOR Chairperson**	**BOR Members**
Robert H. Ross	Mark Ruda	Clifton Houghton, Sharon Bagby

TOWNSHIP ASSESSORS

CHEMUNG Area (1)	**HARTLAND Area (7)**	**NUNDA Areas (14 & 15)**
Doug Hawthorne P O BOX 22 Harvard, IL 60033-0022 **LOCATION: 807 8TH ST** (815) 943-8456 Hours by Appointment chemungassessor@gmail.com	Mike Crouse 15813 Nelson Rd Woodstock, IL 60098 (815) 338-5526 FAX (815) 338-9855 hartlandassessor@yahoo.com www.toi.org/hartlandtownship	Mark Dzemske 3510 Bay Rd Crystal Lake, IL 60012 (815) 459-6140 FAX (815) 459-5399 Mon thru Fri 7am-3:30 pm assessor@nundatownship.com www.nundatownship.com
ALDEN Area (2)	**GREENWOOD Area (8)**	**RILEY Area (16)**
Constance Jones 8515 Alden Rd Harvard, IL 60033 **CELL (815) 529-2738** OFFICE (815) 648-2720 Hours by Appointment assessor.aldentwp@gmail.com www.alden-township.org	Karen D. Roth 5211 Miller Rd Wonder Lake, IL 60097 (815) 648-4536 Hours by Appointment greenwoodassessor@gmail.com	Tammy Benitez 8910 S RT 23 Marengo, IL 60152 (815) 568-8326 FAX (815) 568-7001 Hours by Appointment rileyassessor@rileytwp.com www.rileytwp.com
HEBRON Area (3)	**MCHENRY Areas (9 & 10)**	**CORAL Area (17)**
Tracie VonBergen 10206 Seaman Road Hebron, IL 60034 (815) 482-7964 Hours by Appointment hebronassessor@gmail.com	Mary Mahady 3703 N Richmond Rd Johnsburg, IL 60051 (815) 385-0175 FAX (815) 322-5150 Mon thru Fri 8:30am to 4:30pm assessor@mchenrytownship.com www.mchenrytownship.com	Rich Kaszniak **MAIL TO: P.O. Box 117** **LOCATION: 6550 Olsen Rd** Union, IL 60180 (815) 219-2430 Hours by Appointment coraltownshipassessor@hotmail.com
RICHMOND Area (4)	**MARENGO Area (11)**	**GRAFTON Area (18)**
Patricia O'Neill **BY MAIL: 9903 Hillshire Dr** **BY APPT: 7812 S Rt 31** Richmond, IL 60071 (815) 678-2014 FAX (815) 862-1101 Hours by Appointment richmondasr@aol.com	Jon Klick 4010 North State Route 23 Marengo, IL 60152 (815) 703-9309 Hours by Appointment marengotwp@gmail.com	Alan Zielinski 10109 Vine St Unit C Huntley, IL 60142 (847) 669-3383 Mon thru Fri 7:30am - 3:30pm assessor@graftontownship.us www.graftontownship.us
BURTON Area (5)	**SENECA Area (12)**	**ALGONQUIN Areas (19 & 20)**
Jessica Huber P O Box 353 Spring Grove, IL 60081 (815) 355-5021 Hours by Appointment burtonassessor@yahoo.com www.burtontwp.com	Paul Bockman 16506 Garden Valley Rd Woodstock, IL 60098 (815) 923-5922 FAX (815) 923-2353 Hours by Appointment assessor@senecatownship.com www.senecatownship.com	Robert Kunz 3702 U S HWY 14 Crystal Lake, IL 60014-8204 (847) 639-2700 FAX (847)-639-8638 Mon thru Fri 8am-5pm assessor@atasr.org www.algonquintownship.com
DUNHAM Area (6)	**DORR Area (13)**	**FARMLAND ASMT REV.COMM**
Geri Alten 107 Airport Rd Harvard, IL 60033 (815) 943-4444 FAX (815) 943-4600 Hours by Appointment dunham.assessor@gmail.com www.toi.org/dunhamtownship	Veronica A Myers 1039 Lake Avenue Woodstock, IL 60098 (815) 338-0128 FAX (815) 338-9647 Mon thru Fri 9:00am-4pm assessor@dorrtownship.com www.dorrtownship.com	(815) 334-4290 Robert H. Ross, CCAO Mark Ruda, BOR Chairperson Dick Stoxen, Member Harry Alten, Member Carol Volkening, Member **Last updated 6/02/2016**

MCHENRY COUNTY BOARD OF REVIEW

HEARING LOCATION: NORTH OF COURTHOUSE COMPLEX
AT THE COUNTY ADMINISTRATION BUILDING
667 WARE RD – SUITE 106
WOODSTOCK, IL 60098
Mailing Address: 2200 N SEMINARY AVE, WOODSTOCK IL 60098
PHONE 815-334-4290 FAX 815-334-4939
E-MAIL assessments@co.mchenry.il.us

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

Robert Ross - ASA
Ex-officio Clerk

2016 Rules of the McHenry County Board of Review

The McHenry Board of Review (Board) consists of three members, together with additional alternate members, appointed by the Chairman of the McHenry County Board (35ILCS 200/6-5 & 6-25). Any Member or Alternate Member of the Board may conduct a hearing. **The Board has the authority to confirm, reduce or increase any assessment as appears just.** The Board determines the correct assessment prior to state equalization of any parcel of real property that is the subject of an appeal, according to the law, based on standards of uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

Prior to filing an appeal with the Board, it is strongly recommended that a taxpayer should familiarize himself/herself with the 2016 Rules of the Board and the "How to file an appeal" document on https://www.co.mchenry.il.us/county-government/departments-a-i/assessments. **Note: The time period for filing an appeal is not extended to accommodate discussions between taxpayers and assessors.**

The Board is required by state law to make and publish reasonable rules "for the guidance of persons doing business with the Board and for the orderly dispatch of business." (35 ILCS 200/9-5) A more appropriate title would be "policies and procedures" as changes may be warranted before the publication of a new set of rules. These rules, for the 2016 session (covering the 2016 tax year) are as follows.

I. Administrative Rules

A. ***Severability.*** If any 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 nor provisions which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.

B. ***Amendments.*** The rules may be amended from time to time; said amendments are effective upon their being posted on https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules and prominently displayed in the County assessments office.

C. ***Failure to Follow Board Rules.*** Failure to follow any rule, in and of itself, may be grounds for the denial of any change in assessment.

D. ***Authority of the Board.*** In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into the record.
3. Administer oaths and affirmations and examine all persons at the hearing to testify or to offer evidence.
4. Require the production of any book, record, paper or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify property characteristics and/or condition. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the confirmation of the assessment.
5. Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding when an appellant or appellant's agent, attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room after a decision has been rendered.

E. ***Open Meetings Act.*** Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (35 ILCS 120/1.2).

1. Audio or video recording is permitted by any person. However, recording cannot disrupt a hearing nor are participants required to identify themselves to facilitate a recording.
2. The Board does not provide transcripts of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party. That party must provide a certified copy of the transcript to the Board within fifteen (15) days of the hearing and bear the cost of that transcript.
3. The Board's assigned hearing rooms have a limited capacity. If any party anticipates the attendance of more than five witnesses or other persons at a hearing, that party must immediately contact the Clerk of the Board, who will attempt to make arrangements for a more suitable venue. If no one has informed the Clerk that a large group is expected, the Board may restrict the number of people in the room to those who can be safely admitted.
4. Public comment may be accepted at the Board's discretion.

F. ***Clerk of the Board of Review.*** The administrative functions of the Board are discharged by the McHenry County Chief County Assessment Officer, who shall act as the Clerk of the Board.

II. Appeal Hearings

The purpose of an appeal hearing is to evaluate a property assessment based upon evidence presented by all concerned parties, typically, appellant and assessor and, where applicable, an intervener.

A. **1.** ***Standing.*** Only a taxpayer or owner of property (or agent/attorney thereof) dissatisfied with a property's assessment or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer may file an appeal with the Board. Appeal forms are provided by the Board of Review and available on the website: https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules. **All applicable items on the form must be completed.** Any non-owner (such as an agent/attorney) filing an appeal on behalf of an owner must have authorization by the owner of record. Authorization of an agent/attorney is indicated by both parties' signatures on the appeal form.

2. ***Land trust.*** All appeals on properties held in a land trust must be accompanied by a letter from the trustee disclosing the names of all persons or entities having beneficial interest in said property (765 ILCS 405). Failure to comply with this provision will result in confirmation of the current assessment.

B. ***Date of Filing.*** 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 (35ILCS 200/16-55). The filing deadline for each township is posted on the McHenry County website: https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/township-filing-deadlines.

Appeals are deemed filed on the date:

1. Officially postmarked by the U. S. Postal Service or by a private mail/delivery service.
2. E-Mail was received according to timestamp of E-Mail or,
3. Hand delivered to the Board of Review office and stamped received.

The Board of Review is closed on Saturdays and Sundays and the following holidays:

New Year's Day	Martin Luther King Day	President's Day
Good Friday	Memorial Day	Independence Day
Labor Day	Columbus Day	Veteran's Day
Thanksgiving Day	Friday after Thanksgiving	Christmas Eve
Christmas Day	New Year's Eve	

The Board accepts only official postmarks (not metered mail dates), e-mails, and hand deliveries on or before deadlines. It does not accept appeal forms nor case-related

materials by fax. Late filings are not scheduled for hearings.

C. *Appeal forms and Information.* **The Board requires that all parties to an appeal use the prescribed forms and comparison grids of the McHenry County Board of Review. These forms are available at the township Assessor Offices, the Chief County Assessment Office and via the County's website:** https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules. **Neither the Board nor its Clerk will send appeal forms or information by any method other than first class mail.**

1. ***Incomplete Forms.*** Incomplete appeal forms will be set for hearing but may result in no change in assessment. Forms are incomplete if a requested assessment amount is not provided, or comparable forms are incomplete, or found to be inaccurate. Please see "How to File an Appeal" for more information.
2. ***Contiguous Parcel.*** When filing an appeal, all contiguous parcels included in that property must be filed on, even if a reduction is sought on only one parcel. For purposes of this rule, contiguous parcels include all parcels that are physically contiguous, have a unity of use and are owned by the same owner(s) of record, including beneficial ownership. The Board has a form called "Addendum to Petition" for all contiguous parcels instead of completing a complete appeal form for each. The form can be found on the County's website: https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules.

D. ***Reductions of $100,000 or more.*** Pursuant to 35 ILCS 200/16-55, 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, 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 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 if no signed stipulation has been reached.

E. ***Submission of Evidence.***

1. **The Board requires that the original appeal form and evidence, plus 1 copy of the form and evidence, be submitted at the time of application,** except for a documented appraisal report that must be received in the Board office (irrespective of postmark) no more than twenty (20) calendar days for residential and forty (40) calendar days for commercial and industrial after the **filing deadline**. The Board forwards a copy of each appeal and accompanying evidence to the appropriate township assessor. **Any appellant or agent/attorney filing additional evidence with the Board of Review after the initial case submission must also forward the additional evidence to the appropriate township assessor's office.**
2. **The Board of Review is using the "Assessment Records Lookup" section of the County assessments web page. It is accessible at** http://publicrecords.co.mchenry.il.us/pa_assessments. **All appeals and Assessor responses can now be viewed there.** As a result, Assessors may choose not to e-

mail their evidence to appellants prior to the hearing, as it is viewable on line. Board of Review members and alternates use "Assessment Records Lookup." Board member preparation has resulted in greater efficiency and more importantly, more credible decisions. The Board of Review will continue to expect to see evidence from the assessor through the "Assessment Records Lookup" function on the County website **72 hours in advance of the schedule hearings**. It is the responsibility for all taxpayers and agents to check the website for the information.

3. **Evidence submitted at the hearing** by any party (appellant, assessor, or intervener) may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with the Board rules under E-1 and E-2 of this section. Appellants are advised to submit their best (most credible) comparables with their appeal.

F. ***Hearing Notification.*** An appellant will be notified by U.S. Mail of the hearing date, time and place of the hearing.

G. ***Scheduled Hearings.*** **Scheduled hearings are not rescheduled** due to time constraints of the property tax cycle. Board of Review schedules are posted on the county website and prominently displayed in the County assessments' office.

H. ***Attendance.*** 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 to the appeal, typically, the township assessor and an intervener.

I. ***Hearing Format.*** Appeal hearings are conducted in the following manner:

1. The appellant or his/her representative may present testimony regarding the assessment and are required to answer any questions from the Board.
2. The Township Assessor or a representative from his/her office is expected to be present to give evidence and testimony concerning the property and its assessment.
3. Board Members then deliberate.

J. ***Hearing Purpose.*** The purpose of the hearing is to determine the value of the property as of January 1, 2016. Hearings are not the proper forum to debate individual property tax bills, the property tax system or complaints about the assessors.

K. ***Hearing Length.*** Because of the volume of appeals before the Board, most hearings are schedule at fifteen minute intervals. All presentations by an appellant and an assessor, along with questions and the deliberation of the Board, must be completed within this time frame.

L. ***Decisions.*** In most instances at the end of the hearing, the Board will render a decision and state the reasons for it. There are some instances when the Board needs to deliberate further on a case, causing a decision to be rendered at a later date. After all hearings are completed for the county, official findings for each case are mailed to all appellants and their representatives. No written decisions are released prior to this time.

III. Bases for Assessment Appeals

A. Appeals Based upon Incorrect Assessor Data.

1. ***Definition.*** **Incorrect data** includes, but is not limited to, size of the site, size of the improvements, physical features, property conditions and location attributes.
2. ***Evidence.*** 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.
3. ***Assessor Access to Property.*** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, such as the gross living area, physical characteristics and/or condition of the subject property.

B. Appeals Based on the Recent Sale of a Subject Property. 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 the following information in such an appeal:

1. The Settlement Statement, or RESPA, or the State of Illinois Real Estate Transfer Declaration form. If the recent sale was a "short sale" and a mortgage was used to buy the property, it is recommended the complete appraisal used by the lender be included.
2. Testimony and/or documentation revealing the identity of seller(s) and buyer(s) and any relationship between or among them (other than seller or buyer) including, but not limited to, those existing by blood, marriage, corporate parent and their subsidiaries or by virtue of ownership of non-publicly held stock, as to whether or not
the transaction was arm's length.

C. Appeals Based on Fair Cash Value.

1. ***Definition.*** **Fair cash value:** is defined as "the amount for which a property can be sold in the course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50) Fair cash value is considered synonymous with market value.

Market Value: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of the specified date and the passing of title from seller to buyer under conditions whereby: 1) buyer and

seller are typically motivated; 2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; 3) a reasonable time is allowed for exposure in the open market; 4) payment is made in terms of cash in US dollars or in terms of financial arrangements comparable thereto; and 5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

2. ***Burden of Proof.*** When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence as of January 1, 2016.
3. ***Appraisal Evidence.*** The best evidence of fair cash value (in lieu of a recent usable sale price of a subject itself) is a professional appraisal done for ad valorem purposes; an appraisal obtained for the purpose of an appeal for this assessment year must state the subject's value as of January 1, 2016. The Board recommends no use of comparable sales that occur after June 30, 2016. **Appraisals must be submitted in their entirety.**

   An appraisal that does not accompany an initial Appeal Form is acceptable to the Board, if it is received by the Board (regardless of post mark) within twenty (20) calendar days for residential and forty (40) calendar days for commercial and industrial of the **filing deadline** and if it is distributed by the appellant in the following manner: **one (1) original to the Board of Review and one (1) copy to the appropriate assessor's office.** Appraisals which are not filed in a timely manner nor appropriately distributed to the Board of Review and appropriate assessor may not be considered by the Board.
4. ***Unauthorized Practice of Appraisal.*** Licensed real estate appraisers, real estate brokers and real estate managing brokers may be able to provide valuation information and testimony in the context of a Board of Review hearing. Agents who are not licensed through the Illinois Department of Financial and Professional Regulation (IDFPR) as a real estate appraiser or broker, and provide valuation evidence and testimony to the McHenry County Board of Review will be reported to IDFPR. Furthermore, only State of Illinois licensed and certified appraisers may submit appraisals as market value evidence. A taxpayer agent or representative who is not a licensed or certified appraiser and submits an appraisal or prepares documents and spreadsheets with qualitative and/or quantitative adjustments made to the comparable sales relative to the subject property will be reported to the IDFPR.
5. ***Recent Usable Sales of Comparable Properties.*** In lieu of a professional appraisal, recent usable sales of comparable properties may be submitted as evidence for a fair cash value appeal. **Useable sales are arm's length sales that meet the definition of Fair Cash Value and Market Value as defined on the previous page. Short sales, bank owned sales, and corporate owned sales may be used, but not in greater percentage than the mix of sales in the market area of the property.** The Board recommends no use of comparable sales that occur after June 30, 2016. Caution should be taken in the use of short sales and many REO sales as their sales prices may not be indicative of market value.

If recent usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select the best three (3) comparables which have closed as close to the lien date, January 1, 2016 as possible. Comparables should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g. square footage of lot and building), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.

Characteristics of the subject and (3) comparables must be displayed on the Residential Comparison Grid, located on the County website: https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules and submitted with the original appeal. It is recommended to submit color photographs of the subject property and the comparables when filing an appeal.

Comparable properties offered in testimony but not submitted with the original appeal may not be considered by the Board, unless provided to all parties prior to a hearing.

6. ***Other Evidence.*** Other evidence of fair cash value may consist of, but is not limited to, the following:

   a. Listing contract and recent Multiple Listing Service history.
   b. A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a Settlement Statement (or RESPA).

7. ***Income Producing Property.*** When an assessment appeal for an income-producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence.

   a. Where the entire property is covered under a single lease, the entire lease must be submitted as evidence.
   b. Where 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.
      i. If the property is fully residential with four or fewer units, the appellant must provide to the Board at the time of filing the operating statements, audits and all other pertinent information.
      ii. 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 for the past three years.
   c. **Vacancy.** If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of vacancy. The form is available on County website:
      https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms-and-rules

D. Appeals Based on Equity.

1. ***Definition.*** **Equity:** Real property assessments shall be valued uniformly as the General Assembly provided by law (Art.9, Sec 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment than assessments of comparable properties. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)
2. ***Burden of Proof.*** When unequal treatment in the assessment process is the basis of an appeal, inequity must be proved by clear and convincing evidence.
3. ***Evidence Considered.*** Comparable assessments usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of a subject is higher than that of comparables.

   It is preferable to select the best comparables. Comparables must be located near the subject and/or in the same neighborhood. They must be similar in style (e.g. ranch, 2story, split-level, etc.), construction (e.g. brick, frame, with or without basement, etc.), age, size (e.g., square footage of above ground living area), quality and condition to the subject.

   Taxpayers appealing on equity or comparable assessments are strongly recommended to consult the "How to File an Appeal."

   Characteristics of the subject and best comparables must be displayed on Residential Comparison Grid located on the McHenry County website: https://www.co.mchenry.il.us/county-government/departments-a-l/assessments/forms and submitted with the original appeal, **together with color photos of the subject and comparables.**

   Comparable properties, offered in testimony but not submitted with the original appeal, may not be considered by the Board, unless provided to all parties prior to a hearing.

   Taxpayers must include full assessments as comparables. Partial assessments include new construction assessments, or assessments based on recent sales of distressed properties.
4. ***Income-producing Properties.*** 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 lien date.

E. Appeals Based upon Matters of Law.

1. ***Definition.*** **Matters of Law** include such factors as carrying forward prior Property Tax Appeal Board decisions, preferential assessment and farmland valuation.

2. ***Evidence.*** Appeals alleging an incorrect application of law must include a brief, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.
3. ***Additional Copy Required.*** In addition to the customary one (1) original and, one (1) copy of the appeal form and accompanying documentary evidence, an additional one (1) copy must be provided to the Board. The Board will forward the additional copy to the Board's legal counsel.

IV. Assessor's Corrections

A. ***Deadline.*** The final filing date for Assessor's 2016 correction requests and/or instant assessments is November 14, 2016.

B. ***Notice.*** A notice is sent to the taxpayer. A request for a hearing must be made within ten (10) calendar days of the date posted on the notice by contacting the Board office at the address and phone listed on the notice.

C. ***Evidence.*** For hearings regarding corrections, the Rules regarding hearings set forth above apply, except that both the taxpayer/property owner and the Township Assessor must present evidence no later than **72 hours in advance of the schedule hearing**.

V. Certificates of Error

A. ***Error in Fact.*** 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.

B. ***Deadline.*** Requests for Certificate of Error for the 2015 tax year must be filed with the Clerk of the Board of Review on or before October 3, 2016.

VI. Omitted Property

A. ***Authority.*** The Board has the authority to place an assessment on omitted property (35ILCS 200/9-160), et seq.)

B. ***Notice.*** 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.

VII. Non-Homestead Exemptions

A. ***Applications.*** Applications for Non-Homestead exemptions must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-FS (for federal and state agencies) and PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion, are available at the Board of Review office and on the County's website:
https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/forms.
If an exemption for multiple parcels is being sought, separate applications may be required. See the Illinois Department of Revenue general instructions to determine the required number of separate applications. The petition and supporting documentation must be submitted in duplicate. According to the Illinois Department of Revenue, failure to answer all questions and provide all evidence will result in the return of the petition and delay a final decision.

B. Documents. The following documents must be attached to the application forms:

1. Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, etc.)
2. Picture of the property
3. Notarized affidavit of use
4. Copies of any contracts or leases on the property
5. Parsonage form, where applicable

C. ***Notification of Units of Government.*** If the request for an exemption would reduce the assessment by $100,000 or more, the applicant or agent for the applicant must notify the units of government in their jurisdiction. A copy of the letters showing the notification of each Unit of Government must be submitted with the application at time of filing. Taxing bodies wishing to intervene must file a Request to Intervene at least fourteen (14) days from the date of the certified letter. The form is available at the Board office or on line at
https://www.co.mchenry.il.us/county-government/departments-a-i/assessments/board-of-review.

D. The Board of Review makes a recommendation to the Illinois Department of Revenue as to whether or not a non-homestead exemption is allowed. The Illinois Department of Revenue reviews the evidence and renders the final decision.

VIII Equalization

Authority. Subject to the restrictions of the property tax code, the Board of Review may increase or reduce the entire assessment, or the assessment of any class included there in, if in its opinion, the assessment has not been made upon the proper basis. The Board may also equalize the assessment in any township, or part thereof, or any portion of the county (35 ILCS 200/16-60).

IX Adoption

Adoption. These rules are adopted for the 2016 session of the McHenry County Board of Review on June 8, 2016.

Mark Ruda, CIAO-I, Chairperson

Clifton Houghton, CIAO-I, Member

Sharon Bagby, SRA, Member