

2024 RULES, PROCEDURES & GUIDELINES OF

SHELBY COUNTY BOARD OF REVIEW

FORMATION & CONVENING

The Shelby County Board of Review (BOR) consists of three elected, or only in the case of unfilled vacancies appointed, members. The BOR has authority to confirm, reduce or increase any assessment as appears just. The BOR determines the correct assessment, prior to state equalization, of any parcel of real property which is subject to an appeal according to the law, based on standards of fair cash value, uniformity, correctness of facts, and evidence, exhibits and briefs submitted to or elicited by the BOR from an appellant, assessor or interested parties. The BOR reviews and recommends approval/denial of Non-homestead exemptions and forwards to the Illinois Department of Revenue for approval.

The BOR is required to make and publish reasonable rules for the guidance of persons doing business with the BOR. (35 ILCS 200/9-5) This document reflects the guidelines and rules for the 2024 session of the BOR for the assessment appeal process for the 2024 property assessment tax year. The rules may be amended from time to time, said amendments are effective upon being posted.

In the event any section, provision or term of these rules 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 these rules are severable.

Failure to follow any of these rules may be grounds for denial of any assessment change.

The BOR convenes on or before the first Monday of June (June 1 may change from year to year. When June 1 is a Saturday or Sunday or BOR cannot convene on June 1 of the year).

The regular session dates and time of the BOR shall be the first, second and third Wednesday of each month from 8:00 a.m. to 12:00 noon or as otherwise scheduled until completion of 2024 assessment year. Except on observed holidays. Additional sessions can be scheduled as required. The BOR business shall be held in the Shelby County Board of Review Room, located on the second (2nd) floor of the Shelby County Courthouse. 301 East Main Street Shelbyville Illinois.

Sessions held by the BOR are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120/2).

ADMINISTRATIVE RULES

AUTHORITY OF THE BOR.

The BOR will conduct and control the procedure of the hearing. The BOR may require additional information 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 BOR may request a property inspection to clarify parcel characteristics and or conduction of subject property. Failure to allow a property inspection within the prescribed time frame set by the BOR may result in the rejection of that party's evidence.

CLERK OF THE BOR

The administrative functions of the BOR are discharged by the Shelby County Chief County Assessment Officer, who shall act as clerk of the BOR (35 ILCS 200/3-30). The Clerk shall keep a docket book showing the number of each assessment complaint filed with the BOR, showing the reduction or increase of the assessments. The order of filing said complaint and the action of the BOR. Such complaints shall be numbered by the clerk of the BOR and filed in regular order as received, and when acted upon, shall be taken in the same order as far as may be possible.

HEARINGS

Any member of the BOR may conduct a hearing. Two (2) BOR members form a quorum and serve as a majority.

BURDEN OF PROOF.

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

CODE OF CONDUCT

All participants in a BOR hearing conduct themselves in a respectful and professional manner. The BOR reserves the right to terminate a hearing and require any party to leave the proceeding or end the discussion. There will be no threatening, disruptive, vulgar, abusive or obscene language that delays the proceeding.

NOTICE OF SESSIONS AND HEARINGS

Notices of the BOR hearings will be sent by mail, e-mail, to the complainant. Failure of the complainant, or their Illinois licensed attorney, to appear for their scheduled hearing shall be grounds for automatic dismissal of the complaint, unless a continuance is granted, in writing, to the complainant by the BOR. There would be an exception if the parties had specifically waived notice of hearing such as when they indicate on the assessment complaint that the BOR should rule on "written evidence only" (because "opportunity to be heard" in person had been waived.)

ORDER OF BUSINESS.

The BOR shall follow commonly used parliamentary rules as documented by Roberts Rules of Order.

The Board of Review Chairperson shall call the members to order at the appropriate time for the BOR to meet and proceed in accordance with the agenda.

Reading and approving records of proceedings of previous meetings.

Approvals and denials of exemptions applications.

Presentations of assessment complaints. Every assessment shall state the facts upon which the contesting party bases their objection, the relief they request and information to substantiate the relief.

Hearing owners or their attorneys.

Reading and review of assessment complaints.

Decision on assessment complaints for, no change to assessment or to decrease or increase assessments.

Equalization of assessments.

The BOR shall hear assessment complaints for change in assessment at the time of filing or may fix a date for a hearing. All hearings are, by law, open to the public.

FILING A COMPLAINT

Certain criteria must be met to file an appeal and have the case scheduled for a hearing in front of the BOR. The criteria are as follows.

Tax year 2024 payable 2025 Assessment Complaints must be filed with the clerk of the BOR at the Shelby County Courthouse, Shelbyville Illinois no later than 4:00 p.m. central time, on or before 30 calendar days after date of publication of the 2023 assessment list in a newspaper of general circulation. Assessment Complaint must be in writing and filed on the approved BOR assessment complaint forms, which may be obtained by mail, or by coming to the Shelby County Assessment Office between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday, except on observed holidays, at the Shelby County Courthouse 301 E Main St Shelbyville Illinois, 62565. (phone 217-774-5579). Every effort should be made to file all evidence in support of the complaint at the time the complaint is filed.

Only a taxpayer or owner of property dissatisfied with an assessment, as such assessment pertains to the assessment of their property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the BOR on an assessment made by any local assessment officer may file an assessment complaint. At hearings before the BOR, a party to the proceedings may request himself or herself or may be represented at the hearing by any person who is admitted to practice as an attorney in the State of Illinois. Accountants, Tax Representatives, Tax Advisors, State Licensed Real Estate appraisers, Real Estate Consultants and other not qualified to practice law in the State of Illinois may not appear at the hearing before the BOR in a representative capacity. However, such persons may testify at the hearings before the BOR and may assist parties and attorneys in preparation of cases for presentation by such parties and attorneys for the BOR. Corporations, limited liability companies, partnerships and other similar entities, and taxing districts may be represented at a BOR hearing by any person licensed to practice law in the State of Illinois. An attorney shall avoid appearing before the BOR on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the BOR on behalf of a client. If the complainant or taxing district is to be represented at a hearing by an attorney licensed to practice law in the State of Illinois, the complaint shall notify the BOR, in writing, of such representation a minimum of five (5) business days prior to the hearing. Any member of the BOR may notify the BOR of any person or corporation that may come to their knowledge who is not assessed, or in their knowledge or opinion is assessed too high or too low, and the clerk of the BOR shall issue a notice to the person or corporation affected thereby to appear before the BOR and show cause if and why said assessment shall not be changed, however, no action shall be taken for five (5) business days after giving notice unless

such party has been given the opportunity to appear the BOR. All information on the appeal application form is required per the detailed instructions given. The appellants requested reductions in assessed value and indicated market value must be provided. Pursuant (35 ILCS 200/16-55) if an appellant requests a total reduction in assessed value of \$100,000 or more, the BOR must notify each respective taxing district The complaint will be notified in writing of the BOR 's final decision. All decisions on Assessment Complaints may be appealed to the State Property Tax Appeal Board as provided by statute. Appeal forms may be obtained from the clerk of the Shelby County Board of Review, Shelby County Courthouse, 301 E Main St Shelbyville Illinois. All decisions of the BOR are subject to equalization.

BASIS FOR ASSESSMENT APPEALS.

APPEALS BASED ON INCORRECT ASSESSOR DATA

Definition: incorrect data includes, but not limited to, size of the site, size of the improvements, physical features, and condition of property.

Evidence to include but not limited to:

Review of the property record with the chief county assessment officer or her deputies. Most errors can be corrected per plat of survey or inspection. Condition issues, if the issue is condition, it is highly recommended the BOR be provided a detailed list of the condition, and condition issue photographs. Providing dated photographs is highly recommended to show condition issues. Photographs can show any special factors of the property that should be brought to the BOR's attention.

APPEALS BASED ON RECENT SALES OF A SUBJECT PRIORITY

Definition: The BOR considers the sale of a subject property, which occurred within the last twelve (12) months of the January 1 assessment date, as possible evidence of fair cash value. The BOR gives the most weight to following required documentation in such an appeal. Evidence to include but not limited to: Documents that disclose the purchase price of the property and the date of the purchase, specifically including the signed and completed settlement statement or closing disclosures and summaries of transactions. Testimony and or documentation, such as the recorded Illinois Real Estate Transfer Declaration (PTAX 203) or printout from a multiple listing service closed client listing sheet and chronological property listing history of the subject property. If applicable, and itemized bill of sale signed by seller and buyer and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

APPEALS BASED ON FAIR CASH VALUE (MARKET VALUE)

Definition: Fair cash value is defined as the amount of which property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller (35 ILCS 200/1-50)
Evidence to include but not limited to: Appraisal, although not required, the Real Estate Appraisal Professional that is licensed by the IDFPR (Illinois Department of Financial & Professional Regulations) is highly recommended. The BOR will accept appraisals Only from those licensed by the IDFPR as evidence of the complainant's opinion of value. Appraisals submitted to the BOR must be prepared by an IDFPR appraiser in conformance to Uniform Standards of Professional Appraisal Practice as currently adopted by the appraisal standards board. This would include Associate Real Estate Trainee Appraiser, Certified

Residential Real Estate Appraiser, Certified General Real Estate Appraiser, Appraisal Management Company. The appraisal must be presented in its entirety, including all exhibits, with no missing pages. The BOR may request evidence to support the valuation asserted. The only appraisals that will be accepted per their date will be current tax year of appeal and the 2 years prior to the current tax year appeal.

APPEALS BASED ON RECENT USABLE SALES OF COMPARABLE PROPERTIES

Evidence to include but not limited to:

Comparable sales if there were sales of similar properties in similar locations. That would show the subject property is over assessed: evidence of those sales prices should be submitted. Examples of similar properties include but are not limited to square footage approximately the same, year built approximately the same, a ranch is compared to a ranch, a two story is compared to a two story, similar construction quality and design are compared. Average condition properties are compared to average condition properties, etc. All square footage is determined by outside measurements.

APPEALS BASED ON EQUITY (UNIFORMITY)

Definition: Real Property assessment shall be valued uniformly as General Assembly provides by law (art 9 sec 4 Illinois constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment relative to fair cash value than assessments of comparable properties.

Evidence to include but not limited to: it is preferable to select at least three (3) comparable properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. They should be similar in style, Ranch, 2-story, split-level etc. construction. Brick, frame, with or without basement etc. Age, age, size. Square footage of the above ground living area. Quality and condition of the subject. However, in NO instance will comparable form outside of Shelby County be considered by the BOR for assessment complaints based upon equity.

APPEALS BASED ON INCOME PRODUCING PROPERTIES

Evidence to include but not limited to: income and expense statements. If the property is income producing, it is recommended the taxpayer furnish the income and expense statements of the prior THREE (3) years as evidence of value. The most appropriate evidence is the pertinent schedules of the taxpayer's federal income tax return.

APPEALS BASED ON MATTERS OF LAW.

Definition: Matters of law include such factors as carrying forward prior year residential appeal results, preferential assessment and farmland valuation. Evidence to include but not limited to: Legal Brief: if the basis of the complaint is a question of law, it is recommended the taxpayer provide a legal brief on the subject at issue, citing the law in question, as well as copies of any legal opinions and or judicial rulings regarding the law in question.

INFORMAL OR FORMAL BOARD OF REVIEW HEARING

There is the option of an informal or formal hearing, informal hearing is when complainant completes appeal paperwork and submits evidence. The Board of Review will review it and decide without the complainant needing to be present at the hearing. The final decision will be mailed to the complainant via mail. Formal hearing allows the complainant to complete appeal paperwork and submit evidence and make an appointment for a hearing with the board of review where the complainant must be present at the hearing. The final decision will be mailed to the complainant via mail. There would be an exception if the parties had specifically waived notice of hearing such as when they indicate on assessment complaint that the board of review should rule on "written evidence only" (because "opportunity to be heard " in person had been waived.).