

KENDALL COUNTY BOARD OF REVIEW
111 W. FOX ST
YORKVILLE, IL 60560
630-553-4146
RULES 2023

- Rule 1 Only a taxpayer or property owner dissatisfied with the property's assessment for taxation purposes, 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 a complaint with the Board. When filing a complaint, it is not necessary to hire an attorney.
- a. Any attorney filing a complaint on behalf of a taxpayer or property owner must have authorization by an owner of record; this authorization must accompany the original complaint form. Authorizations signed by management company representatives and association presidents must be accompanied by a resolution of authorization by the association's board pursuant to 765 ILCS 605/10. **FAILURE TO SUBMITT PROPER AUTHORIZATION WILL RESULT IN A DISSMISSAL OF THE APPEAL (35ILCS 200/16-55 (c)).**
 - b. Any taxpayer who is not the owner of record or the beneficial owner via an Illinois Land Trust must, at the time of filing the complaint, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer.
 - c. Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See *In Re: Yamaguchi*, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec. 928); therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of, or represent at hearing, a taxpayer or property owner.
 - d. Nothing in this section shall be deemed to prevent third-party assistance so that those taxpayers and property owners with language and/or disability barriers may participate in hearings before the Board of Review.

Rule 2 All parties testifying at the hearing will be formally sworn in as witnesses by the Clerk of the Board of Review.

Rule 3 All persons or corporations having complaints shall make the same in writing on forms furnished by the board. A separate form must be submitted for each parcel. All forms must contain the property address as well as the mailing address of the complainant and shall be signed by the property owner.

Rule 4 Complaint Forms

FULLY COMPLETED FORMS AND GRIDS for all townships must be filed with the Clerk of the Board of Review on or before **OCTOBER 23, 2023. NO E-MAILED OR FAXED COPIES WILL BE ACCEPTED.**

- a. A complaint based on uniformity (your assessment as compared to similar properties), or comparable sales **MUST** include the completed Board of Review grid that is provided with the complaint form. If your residential appeal is based on market value, the board of review will not consider any sales that occurred more than 12 months prior to the January 1 lien date of the current tax year. Sales that occur after the January 1 lien date will be considered when submitted as evidence by either party. (See *Rosewell v. Lakeview Limited Partnership* 120 Ill. App 3d 369 (1st Dist. 1983)). Please limit your comparables to the best 3 that you can find. An incomplete grid or "homemade" grid will be returned. The completed complaint form grid **MUST** be resubmitted within 10 business days of the postmarked date on returned envelope. **FAILURE TO RETURN THE FORMS IN THE PRESCRIBED TIME FRAME MAY RESULT IN A DENIAL OF ANY RELIEF FROM THE BOARD OF REVIEW.**
- b. All evidence to support the complainant's opinion of market value, i.e., an appraisal, comparable sales must be submitted to the board at the time of filing the complaint form. Assessor evidence must be submitted to the board of review no later than five calendar days prior to the hearing. No evidence from any party, will be accepted at the time of the hearing.
- c. When filing on commercial, industrial or residential property of 12 units or more and the contention is based on income, you must submit one copy of your income/expense statement for the last 3 years proceeding the current assessment year. Also include one copy of your individual rents (per square foot, per unit, per office, etc.).
- d. When you intend to support your opinion of market value with a real estate appraisal, it must be done by a Licensed Illinois Real Estate Appraiser and have an effective date of January 1 of the assessment year. One original copy of the appraisal must be submitted at the time of filing. Commercial appraisals must be submitted within 10 business days after the Final Filing Date. An appraisal is **NOT** mandatory in order to have your property reviewed by the

board. Please note that an appraisal that was done for a mortgage or refinance will be given less weight than one that was done for ad valorem purposes.

- e. Reductions of \$100,000 or more require the taxing bodies to be notified. Therefore, the Proposed Property Assessment box must be filled in. If this box is not filled in, the board of review will not make a reduction of \$100,000 or more.
- f. Petitions addressed to the board regarding a matter of equalization 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 petitions are to receive favorable consideration, they shall be supported by assessment ratio data.
- g. Failure to comply with any of the above will cause the board of review to make a decision based on the evidence presented at the time of filing.

Rule 5 Hearings

- a. Complainants will be notified by mail as to the date and time of their hearing. If a complainant fails to appear for the hearing, the board will take such action as they deem to be legal and just. Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will NOT be changed unless the County Office Building is closed for weather or other emergency related reasons. Please indicate any dates that you are not available on the complaint form, and we will do our best to accommodate you. Telephone or any other electronic hearings are NOT available.
- b. At the hearing, the Board of Review will conduct and control the procedure of the hearing. The board will hear evidence from both the complainant and the township assessor as to over or under-valuation. The board will take all evidence into consideration and will render its decision at the hearing or at a subsequent date. When presenting your evidence, please bear in mind that the members of the board have reviewed the submitted material and have a good deal of knowledge and real estate experience. A recitation of the evidence is not necessary. The board will ask the necessary questions to obtain an understanding of your position.
- c. All participants in the hearing are expected to behave in a professional manner. When a party, the party's agent, or the party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language (including use of racial epithets) which delays or protracts a proceeding, the Board, by any Member, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.
- d. The appellant will be notified in writing of the board of review's FINAL decision. All decisions made by the board are subject to equalization. All decisions made by the board of review can be appealed to the Illinois Property Tax Appeal Board. Those petitions must be filed with the state within 30 days of the date printed on the board's written decision.

Rule 6 Any taxing body or entity wishing to intervene in a matter already before the board must file on a proper board of review form. Such filing must be within 10 days of the postmarked date appearing on the \$100,000 notice. Said intervener must file their supporting evidence within 14 days of the aforementioned postmark.

Rule 7 The final filing date for the township assessors to submit requests for change shall be determined by the board of review.

Any or all of the foregoing rules may be waived in a particular instance upon a majority vote of the board of review for good cause shown. These rules will be updated as needed.

COMMERCIAL/INDUSTRIAL COMPARISON GRID

Please complete the Commercial/Industrial Comparison Grid. Information necessary to complete this form is available from your local township assessor, and from your own firsthand knowledge of comparable properties. A copy of your information will be sent to your local assessor.

	Subject Property	Comparable #1	Comparable #2	Comparable #3
1. (PIN) Parcel ID Number				
2. Street Address				
3. Total Building Square Feet				
4. Site Size/Acreage				
5. Number of stories				
6. Exterior Construction				
7. Age of Property				
8. Office Space Square Feet				
9. Warehouse space				
10. Loading Dock				
11. Sprinkler System				
12. Site Improvements				
13. Ceiling Height				
14. Date of sale				
15. Sale Price				
16. Land Assessment				
17. Building Assessment				
18. Total Assessment				
19. Price per square foot (Building Assessment, line 17, divided by Total Sq feet on line 3.)				

KENDALL COUNTY BOARD OF REVIEW

Glossary of Terms for Commercial/Industrial Comparison Grid

Please select properties that are similar to the subject property in an appeal. Also, select comparable properties that are from the same subdivision, neighborhood, or located in the same general area as the subject property. The most accurate information relative to the value of comparable property is available from your local township assessor's office.

1. **Property Index Number**- This is the number that is used to identify your property. It appears on your assessment notice as well as your tax bill.
2. **Street Address**- The common address used for your property.
3. **Total building square feet**- The **above ground square footage** of the structure, as measured from the **exterior** of the building. This is the standard used in the assessing/appraisal industry.
4. **Site size/Acreage**- Please indicate the size of the site for example, "1.25 acres", or "75 X 125".
5. **Number of Stories**- *This is also a very important criterion. Please indicate the number of stories of the structure.*
6. **Exterior**- The finish on the exterior of the building. For example, Precast, steel masonry etc. are common exterior finish types.
7. **Age of Property**- The approximate year the building was built.
8. **Office space square feet**- The **square footage** of the office space.
9. **Warehouse space square feet**- The **square footage** of warehouse space.
10. **Loading Dock**- Please indicate the number of loading docks.
11. **Sprinkler system**- Please indicate "yes" or "no" If the building has a sprinkler system.
12. **Site improvements** - Please indicate any other improvements ex. Basement, Parking lots, fencing etc.
13. **Ceiling Height**- Please indicate Height, in feet, from ground to ceiling.
14. **Date of Sale**- This is the date of sale of the property.
15. **Sales price**- This is the amount paid for the property on the above sale date.
16. **Land Assessment**- This is the current assessed value for the land portion of your property. This can be found on the assessment notice, in the publication notice, or the county or township website.
17. **Building Assessment**- This is the current assessed value for the building portion of your property. This also can be found on the assessment notice, in the publication notice, or the county or township website.
18. **Total Assessment**- The total of both the land and the building assessments.
19. **Price Per Square Foot**- You can find the price per square foot by taking the building assessment from line 17 and dividing it by the Total square footage on line 3. This result gives the Board of Review a picture of whether your property is being assessed in a uniform manner with like properties.