

Cumberland County Board of Review 2016 Rules of Government Adopted 2006

The Statutes provide that the Board of Review shall develop and publish rules and regulations as may be necessary for the orderly dispatch of business.

- Rule 1.** Regular meetings of the Board of Review of Cumberland County shall be held at the Cumberland County Annex Building in the Supervisor of Assessments office.
- Rule 2.** The Board shall convene on or before the first Monday of June and shall adjourn from meeting day to meeting day as may be necessary. Hours may be altered as deemed necessary.
- Rule 3.** The Board shall keep a record of all proceedings and the order of business shall be as follows:
- A. Read and approve records of the preceding meeting.
 - B. Consider appeals and petitions and other matters properly brought before the Board.
 - C. Make preliminary and final decisions of assessed valuations on all Appeals filed.
- Rule 4.** Appeals may be filed with the Clerk of the Board of Review in the Supervisor of Assessments Office at 140 Courthouse Square, Toledo, Illinois, Monday through Friday between 8:00 am and 4:00 pm beginning the first Monday in September.
- Rule 5.** Any property owner may file an appeal concerning the assessed value of their property. Taxpayers may not file an appeal based on the amount of taxes on the property in question. Appeals must be filed in the Supervisor of Assessments office within thirty (30) calendar days after the date of publication of the assessment changes list for that township. Changes will be published by the Supervisor of Assessments office in local papers. Neoga and Spring Point townships will be published in the Neoga News; Cottonwood, Sumpter, and Woodbury townships will be published in the Toledo Democrat; and Crooked Creek, Greenup, and Union townships will be published in the Greenup Press. Publication dates will be determined by the Supervisor of Assessments office. Parcels do not have to be in this list of changes to file an appeal, however deadline dates still apply. Appeals will only be accepted from the property owner for the assessment year under review.

All appeals or petitions shall be filed in order of presentation, giving said appeal or petition a docket number and noting the number and character of the appeal or petition on the records of the Board and noting the final decision of the Board.

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Rule 6. The Board will consider each complaint filed and will physically inspect the property if they deem it necessary. They will compare the subject with similar properties of which they choose and not just the comparables supplied by the complainant. Once this is accomplished the Board will render a tentative decision to raise, leave the same, or lower the assessment of the subject property stated in the complaint.

The tentative decision will be mailed to the appellant (complainant). The Board shall either: (1) notify each appellant of the preliminary decision of the Board of Review and give the appellant the opportunity to appeal before the Board to introduce evidence and be heard on his or her appeal; or (2) determine its proposed action with respect to the appellant's appeal as shall appear to the Board to be lawful and just and shall advise each appellant in writing of such proposed action. Appellants have seven (7) calendar days to request a hearing with the Board of Review once a tentative decision has been rendered on their appeal. When a taxpayer requests a formal hearing, he or she will be notified of the date and time to appear. The Board of Review shall hear evidence at the hearing as to the assessed valuation alleged to be incorrect. The Board shall take all evidence under advisement and give written notification of the Board's decision within thirty (30) days after said hearing. If an appellant fails to request a hearing on the Board's proposed action or to appear for the hearing, the Board may take such action with respect to the appellant's appeal as shall appear to the Board to be lawful and just. Appellant has thirty (30) days from the date on the notice of the Board of Review's final decision to file an appeal with the Illinois Property Tax Appeal Board. Prescribed forms of the Property Tax Appeal Board are available at the office of the Property Tax Appeal Board, the County Supervisor of Assessments, or online at www.state.il.us/agency/PTAB.

Rule 7. It is up to you, the appellant, to prove the assessment is wrong.

- A. A separate appeal must be filed for each parcel.
- B. Appeal forms are available from the County Assessment office. The Assessor's staff will not fill out the appeal form for you. The appeal shall be made on forms provided by the Board (fax transmissions or emails will not be accepted) and must be filed with the Clerk within thirty (30) calendar days after legal publication of assessments of the respective Township. Cumberland County does not allow the employees in the Chief County Assessment's office to fill out any part of the form. However, they may provide assistance as needed.
- C. Petitions sent by mail must be postmarked on or before the closing date for each Township. Acceptance of petitions in postal metered envelopes shall be limited to five (5) calendar days immediately following the final date for filing an appeal, and must be postmarked on or before the closing date for each Township.

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- D. Taxpayers shall have the right to complete and file a complaint form on property that they own or in which they have an equitable interest. Taxpayers shall have the right to represent themselves before the Board or through an attorney licensed in the State of Illinois. A complaint filed on behalf of a corporate taxpayer must be completed and filed by an attorney licensed to practice law in the State of Illinois, unless completion and filing of the complaint by a non-attorney is explicitly authorized by Illinois law. Accountants, tax representatives, tax advisors, real estate appraisers and/or consultants and other not licensed to practice law in the State of Illinois may not appear at board hearing in a representative capacity. However, such persons may be called upon to testify at hearings as a witness and may assist parties and Attorneys in preparation of cases for presentation to the Board.
- E. One copy of all supporting evidence must be submitted with your appeal form. Appeals filed with the Board must be signed by the owner of record. The Board requires an original signature on the appeal form, not a photocopy. Appeals with **"NO EVIDENCE PROVIDED"** will be dismissed for failure to present any evidence with your appeal form.
- F. No new grounds will be granted to the appeal after the appeal is filed with the Clerk, unless approved by motion of the Board.

Rule 8. Types of Evidence for submitting appeals. (All evidence submitted will be reviewed for consideration.)

- Not accepted - The amount of taxes a property owner pays cannot and will not be accepted as evidence.
- Accepted - Appraisals recently made by a certified Appraiser.
- Accepted with stipulations- Comparable Properties:
 - Any property that is similar to your property and in the same general area of neighborhood. Appellant must submit at least two (2) comparable properties but no more than four (4).
 - Each comparable property shall be accompanied by a corresponding copy of the property record card along with any attachments.
 - Copies of the property record cards are available in the Supervisor of Assessments office for a fee.

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- On all appeals based on sale, comparables from the three (3) previous years must be used.
- Any sales after January 1, of the assessment year shall not be considered.
- Accepted with stipulations - Rental contact:
 - Lease agreement between all parties that shows terms of the rental agreement.
- Accepted - Declaration sheet from a recent sale of the property in question: PTAX 203 form filed with the state to show purchase details in full.
- Accepted - Construction Costs: Contracts showing all construction and labor costs.
- Accepted - If the property is income producing, the taxpayer must furnish the income and expense statements for the three prior years as to the said property for evidence of value to the Board of Review with the appeal form. The most appropriate evidence in this regard is the pertinent schedules of the taxpayer's federal income tax return.

Rule 9. The Hearing Process. Hearings are conducted informally; however, the appellant and other witnesses shall be prepared to testify under oath. The appellant may represent themselves or be represented by any person who is admitted to practice as an attorney or counselor-at-law in the State of Illinois. Others appearing may testify at hearings before the board, but they may not conduct questioning, cross-examination or other investigation at the hearing. Appearance may be made personally or by an attorney, but in all cases the provisions of the written appeals and objections and for the verification of the same, must be strictly observed.

Residential hearings are limited to approximately fifteen (15) minutes and Commercial hearing are limited to approximately thirty (30) minutes. The taxpayer is encouraged to be prompt for the scheduled hearing.

Rule 10. The Board may initiate proceedings designed to correct omissions from assessment or cases of under and over assessment. The Board shall give notice of assessment change to the person or corporation concerned, allowing time to file an appeal and/or appear before the Board of Review and show cause, if there be any, why the assessment should not be changed.

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Rule 11. Appeals addressed to the Board regarding matter of equalization shall show clearly the class or classes of property or the taxing district or jurisdiction that appears to be out of line with the general assessment level prevailing in the county. If appeals of their character are to receive favorable consideration, said appeals should be supported by assessment ratios.

Rule 12. The Board of Review, at its discretion, may have legal counsel present at any meeting.

Rule 13. All hearings are subject to being audio recorded (with agreement of all parties).

Rule 14. Exemptions

A. Non-homestead Exemptions for Religious, Charitable, or Educational Organizations

- Requests for Non-Homestead exemptions from the Federal/State/County/City/Government agencies, Churches, Schools, and other nonprofit organizations shall be made on forms provided by the Board of Review and shall be filed with the Board of Review Clerk. All Non-Homestead exemption applications shall include the necessary documentation required by the Department of Revenue of the State of Illinois. 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. An affidavit of use must be submitted for all Applications for Property Tax Exemptions except property for State of Illinois or U.S. Government. Original pictures identification must be submitted with all applications for Property tax Exemptions. 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. General Homestead Exemption

- This annual exemption is available for residential property that is occupied as the principal dwelling place of the owner, or a lessee with a legal or equitable interest in the property with a single-family residence, who is liable for the payment of the property taxes on the leased. Property. The amount of exemption is the increase in the current year's equalized assessed value (EAV) above the 1977 EAV, up to a maximum of \$6,000. For more information regarding this exemption please contact the Supervisor of Assessment's office.

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C. Disabled Persons' Homestead Exemption

- This exemption is an annual \$2,000 reduction in EAV of the primary residence that is owned and occupied by a disabled person who is liable for the payment of the property taxes. Initial application Form PTAX-343 Application for Disabled Persons' Homestead Exemption along with the required proof of disability must be filed with the Supervisor of Assessments office. The exemption must be renewed each year by filing the Form PTAX-343-R (Annual Verification of Eligibility for Disabled Persons' Homestead Exemption) with the Supervisory of Assessments office. For a single tax year, the property cannot receive this exemption and the Disabled Veteran's Homestead Exemption or Disabled Veterans Standard Homestead Exemption. For more information regarding this exemption please contact the Supervisor of Assessment's office.

D. Disabled Veteran's Homestead Exemption

- This exemption may be up to \$70,000 of the assessed value for certain types of housing owned and used by a disabled veteran or his or her unmarried surviving spouse. The **Illinois Department of Veterans' Affairs** determines the eligibility for this exemption, which must be reestablished annually. This exemption is also available on a mobile home owned exclusively by a disabled veteran or their spouse. For a single tax year, the property cannot receive this exemption and the Disabled Veterans' Homestead Exemption or Disabled Veterans' Standard Homestead Exemption. For more information regarding this exemption please contact the Supervisor of Assessment's office.

E. Disabled Veterans' Standard Homestead Exemption

- This exemption is an annual reduction in EAV on the primary residence occupied by a qualified disabled veteran. The disabled veteran must own or lease a single family residence and be liable for the payment of property taxes. The amount of the exemption depends on the percentage of the service-connected disability of at least fifty percent (50%), but less than seventy percent (70%) will receive a \$2,500 reduction in EAV. A disabled veteran with a disability of at least seventy (70%) will receive a \$5,000 reduction in EAV. Initial application Form PTAX-342 Application for Disabled Veterans' Standard Homestead Exemption must be filed with the Supervisor of Assessments office. The Form PTAX-342-R Annual Verification of Eligibility for Disabled Veterans' Standard Homestead Exemption must be filed each year to continue to receive the exemption. For a single tax year, the property cannot receive this exemption and the Disabled Veterans' Standard Homestead Exemption or Disabled Veterans' Homestead Exemption. For more information regarding this exemption please contact the Supervisor of Assessment's office.

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F. Homestead Improvement Exemption

- This exemption is limited to the fair cash value that was added to the homestead property by a new improvement, or the difference in an increase in assessed value between the prior structure and a rebuilt residential structure following a catastrophic event, up to an annual maximum of \$75,000. The Exemption continues for four (4) years from the date the improvement is completed and occupied. The Homestead Improvement Exemption may be granted automatically, or, Form PTAX-323 Application for Homestead Improvement Exemption may be requested by contacting the Supervisor of Assessments office. For more information regarding this exemption please contact the Supervisor of Assessment's office.

G. Returning Veterans' Homestead Exemption

- The Returning Veterans' Homestead Exemption (35 ILCS 200/15-167) provides a \$5,000 reduction in the equalized assessed value (EAV) of the veteran's principal residence for two (2) consecutive assessment (tax) years, the tax year and the following year that the veteran returns from active duty in an armed conflict involving the armed forces of the United States. The veteran must own and occupy the property as his or her principal residence on January 1st of each assessment year. A veteran who acquires a principal residence after January 1st of the year he or she returns home is eligible for the Returning Veterans' Homestead Exemption on the principal residence owned and occupied on January 1st of the next tax year.

H. Senior Citizens Assessment Freeze Homestead Exemption (SCAFHE)

- This exemption allows senior citizens who have a total household maximum income of less and \$55,000, an meet certain other qualifications to elect to maintain the equalized assessed value (EAV) of their homes at the base year EAV and prevent any increase in that value due to inflation. The amount of exemption benefit is determined each year based on: (1) The property's current EAV minus the frozen base year value (the property's prior year's EAV for which the applicant first qualifies for the exemption), and (2) the applicant's total household maximum income limitation. Each year applicants must file Form PTAX-340 Senior Citizens Assessment Freeze Homestead Exemption Application and Affidavit, with the county's Supervisor of Assessments. For more information regarding this exemption please contact the Supervisor of Assessment's office.

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I. Senior Citizens Homestead Exemption

- This annual exemption is available for residential property that is occupied as the principal residence of a person, who is sixty-five (65) years of age or older during the assessment year. The person must be the owner of a lessee with an ownership interest in the property with a single-family residence, who is liable for the payment of the property taxes. The amount of the exemption is a \$5,000 reduction in the EAV of the property. Form PTAX-324 Application for Senior Citizens Homestead Exemption, or an annual renewal application, Form PTAX-329 Certificate of Status - Senior Citizen Homestead Exemption must be filed with the county's Supervisor of Assessment. For more information regarding this exemption please contact the Supervisor of Assessment's office.

J. Senior Citizens Real Estate Tax Deferral Program

- This program allows persons sixty-five (65) years of age and older, who have a total household income of less than \$50,000 and meet certain other qualifications, to defer all or part of the real estate taxes and special assessments on their principal residences. The deferral is similar to a loan against the property's market value. A lien is filed on the property in order to ensure repayment of the deferral. The state pays the property taxes and then recovers the money, plus a six percent (6%) annual interest, when the property is sold or transferred. The deferral must be repaid within one (1) year of the taxpayer's death or ninety (90) days after the property ceases to qualify for the program. The maximum amount that can be deferred, including interest and lien fees, is eighty percent (80%) of the taxpayer's equity interest in the property. To apply for real estate tax deferrals, Forms PTAX-1017-TD Application for Deferral of Real Estate taxes, and PTAX-1018-TD, Real Estate Tax Deferral and Recovery Agreement, must be completed. To apply for special assessment deferrals, Forms PTAX-1017-SA Application for Deferral of Special Assessments, and PTAX-1018-SA Special Assessments Deferral and Recovering Agreement, must be completed. Contact your local County Treasures Office to receive the necessary forms, or further information on the program.

Rule 15. The rules here set forth may be amended at any time. Such amendments shall become effective immediately or after publication if the Board of Review elects to publicize.

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* **Note:** Publishing of the Board of Review Rules of Government entails making copies available to the general public and entering in the Minute Book.

Amended: **June 29, 2015**

ATTESTED BY:



Clerk of the Board of Review

APPROVED AND ADOPTED BY:

Board of Review Chairman



Board of Review Member

Effective Date: 6-1-16



Board of Review Member