

***WILL COUNTY***

***BOARD OF REVIEW***

***Residential***

**WILL NOT ACCEPT AN APPEAL FORM WITHOUT 2  
COPIES OF THE APPEAL FORM AND ALL  
EVIDENCE.**

ALL EVIDENCE SHOULD BE SUBMITTED WITH YOUR  
APPEAL FORM.

Do NOT create your own grid. Use the grid provided in this packet.

\* IF YOU DO WISH TO ATTEND A SCHEDULED HEARING  
**DO NOT SIGN THE AFFIDAVIT OF HEARING WAIVER  
SECTION.**

\*\* IF FOR SOME REASON YOU ARE **UNABLE TO ATTEND**  
A SCHEDULED RESIDENTIAL HEARING YOU SHOULD  
SUBMIT YOUR EVIDENCE AND ***SIGN THE AFFIDAVIT OF  
HEARING WAIVER SECTION.***

COPIES OF ALL HEARING SCHEDULES CAN BE FOUND  
ON [WWW.WILLCOUNTYSOA.COM](http://WWW.WILLCOUNTYSOA.COM)

## **2011 RULES GOVERNING THE BOARD OF REVIEW**

**SHARON L. MORELLI, BOARD MEMBER  
TERESA "SUSAN" WIBERG, BOARD MEMBER  
NICOLE SANDERS, BOARD MEMBER**

The Illinois Statute creating the Board of Review requires the Board to publish rules governing the day-to-day activities of such Board while in session, and to inform those citizens who have business with the Board of Review of their responsibilities and obligations. The following procedures are in effect as of July 8, 2011.

### **PURPOSE OF THE BOARD OF REVIEW**

\*The Board of Review shall determine the assessed value of any parcel of real property, which is the subject of a complaint. Their decision will be based on evidence presented at a public hearing.

\*The Board of Review shall hear complaints and revise the assessment of any parcel of real property.

\*The Board of Review shall act as an equalizing authority.

\*The Board of Review shall act in conformance with 35 ILCS 200/16-20 through 16-90 of the Illinois Property Tax Code.

### **RULE 1:**

Regular meetings of the Will County Board of Review shall be held at the Will County Office Building, 302 N. Chicago St., Room 200, Joliet, Illinois 60432. The Board of Review shall convene on or before the first Monday each June to revise the assessment of property. The Board of Review meetings will be held bi-weekly, on Monday at 10:00 A.M., unless otherwise specifically ordered. The Board of Review shall continue its day-to-day operations until it has completed the work pending before it. All communications to the Board of Review shall be addressed to the Board of Review, Will County Office Building, 302 N. Chicago St., Joliet, Illinois 60432. Telephone: (815) 740-4650.

### **RULE 2:**

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

- A. Reading and approving the record of preceding meetings.
- B. Reading and considering Petitions of Complaints.
- C. Considering other matters that properly come before the Board of Review.
- D. Considering agreements between taxpayers and the Township Assessor, but said agreement does not constitute an agreement with the Board of Review.

**RULE 3:**

**It is strongly recommended that the taxpayer discuss his/her assessment with the Township Assessor prior to the filing of a complaint with the Board of Review.**

Complainants, filing for a hearing, shall make **two (2) copies** on current complaint forms provided by the Board of Review. The Board of Review shall file all complainants by township, giving each petition a docket number, and shall record the number and type of complaint. **All complaints shall be filed with the Board of Review by September 10<sup>th</sup> of the current year; or thirty (30) calendar days after township publication, whichever is later.** Complainants sent by mail must be postmarked on or before the Board of Review filing deadline date.

The Board of Review office will not send forms out Overnight Express; fax machine or any other method other than first class mail. Complaint forms and/or evidence will not be accepted by fax or email.

Not more than fifty (50) complaint forms shall be given to any organization or business at any one time. Once the complaint forms are returned, another set of fifty (50) may be given. The person picking up the forms must sign for large numbers of forms. Complaints must be on **current forms**; the Board of Review **will not accept** outdated forms. You may also obtain forms at the following websites: [www.willcountysoa.com](http://www.willcountysoa.com), click on forms, click on appeals or you may go to [www.willcountyillinois.com](http://www.willcountyillinois.com). Click on departments; click on Board of Review, click on appeals, and then click on forms.

**RULE 4:**

The taxpayer must file a separate complaint for each parcel of property **unless** the parcels are **contiguous**. Contiguous parcels may be on the same complaint provided they are of the same land use. When a complainant states that his/her complaint is only on the land or building(s), be advised the Board of Review holds jurisdiction over the total assessment, not just that part being objected to.

A. THE COMPLAINT FORM SHOULD INCLUDE THE FOLLOWING; FALIURE TO INCLUDE THE FOLLOWING MAY RESULT IN THE DISMISSAL OF YOUR COMPLAINT:

1. The Property Identification Number (P.I.N.) must be included along with the address of each parcel. Complaint forms without P.I.N. (s) will be rejected.
2. The complainant form must be signed, have the mailing address of owner, and a daytime telephone number where the complainant may be reached.

B. All evidence shall be provided to the Clerk of the Board of Review no later than **THIRTY (30) CALENDAR DAYS FROM THE DATE OF PUBLICATION, as listed in the local newspapers; FOR RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL PROPERTY.**

1. For residential property, **TWO (2)** copies of all evidence, which can include appraisals and/or other evidence or information, are required, including **TWO (2)** pictures (one front view and one back view) of the subject property. **THE PICTURES MUST BE CAMERA DATED.** The pictures must be taken the year the complaint is filed.
2. Front and back of property record card. **Property record card must be obtained from your local Township Assessor. Website property record cards will not be accepted.**
3. For commercial or industrial properties, **TWO (2)** copies of all evidence, which should include the following: current operating statements, audits, appraisals, and other pertinent information.
4. Residential, commercial, and industrial property may request a *single extension of FIVE- (5) working days.* **ALONG WITH YOUR EXTENSION REQUEST, YOU MUST INCLUDE THE COMPLETED FIRST PAGE OF APPEAL FORM SHOWING YOUR CLAIM.** No fax copies will be accepted. Any additional time needed to present evidence must be approved by the Board of Review.

C. All information to complete the complaint shall be furnished by the complainant at the time of filing. Complaints on the improper forms will be returned to the complainant or the complainant's attorney to be corrected and returned within **SEVEN (7) CALENDAR DAYS** of the date the improper form was returned by the Board of Review. All evidence becomes part of the public record and cannot be returned.

D. Failure to comply fully with all rules and/or specific requests of the Board of Review may result in non-acceptance of the complainant's appeal.

E. Other property used for comparison must be identified using its Property Identification Number (P.I.N.). You may obtain the P.I.N. from the Property Record Card located in your Township Assessor's Office. The Appellant must also submit a front view picture of each comparison properties, taken by the Complainant from the street.

**Evidence offered for the first time at your hearings that were not filed with your original complaint may or may not be considered by the Board of Review.**

F. Investment Property Owners...If you are using the Income Method in determining value, you must verify this using the most recent three (3) years of (IRS Form) Schedule E, detailing total gross income and expenses.

G. Land Trust...A complaint filed on behalf of land trust must provide the names and the beneficial interest of all owners pursuant to 765 ILCS - 405/1 & 2.

H. Complaints based on equity (unequal treatment) must be compared with the same class or classes of property.

I. On leased property, the taxpayer shall furnish certified copies of the most recent three-year income and expense statements along with current leases and rent rolls, and notarized vacancy affidavits.

J. If no evidence is submitted with appeal form, the complainant will receive a 5-minute No Evidence Hearing. **NO WAIVER OF HEARING WILL BE ACCEPTED ON NO EVIDENCE HEARINGS.**

K. Any evidence filed subsequent to the deadline date will be considered the same as no evidence and given a 5-minute No Evidence Hearing. A copy of the filing will be forwarded to the appropriate Township Assessor.

**L. It is the responsibility of the taxpayer or attorney for the taxpayer to make certain that their mailing bears the correct postage amount and postmark.**

#### **RULE 5:**

A. The Complainant will be notified of the hearing date, time and place at least **FIVE (5) CALENDAR DAYS** before the hearing. If circumstances prevent the appellant from attending the hearing, please call (815) 740-4650 to waive your attendance at the hearing. A Board of Review "Affidavit Waiver of Hearing Form" must be signed by the complainant/attorney and returned to the Office of the Board of Review within **three (3)** calendar days before the scheduled hearing date. **NO CONTINUANCES SHALL BE GRANTED FOR SCHEDULING CONFLICTS OF ANY KIND.**

B. Complainant must provide valid picture identification such as a driver's license or state I.D. at the time of hearing.

C. If the Complainant or the representing attorney fails to appear on the scheduled hearing date, the complaint will be dismissed. If the Complainant and/or the representing attorney wish to have the hearing heard on the evidence submitted, they may request a **WAIVER OF HEARING** (the complainant is not required to be present; a decision by the Board of Review will be based on documentation/evidence submitted with the Appellant's original appeal). **A Waiver of Hearing is only applicable for residential property.**

#### **RULE 6:**

All hearings are, by law, open to the public and may be recorded by the Board of Review. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board of Review within fifteen (15) working days. The cost of the transcript will be borne by the complainant.

#### **RULE 7:**

On its own motion, the Board of Review may change any assessment (omitted or erroneous). Proper notice to the taxpayer will be provided. Prior to changing an assessment the taxpayer shall be afforded the opportunity to have a hearing on the proposed change.

**RULE 8:**

Complaints for property tax exemption must be filed within thirty (30) calendar days after publication of the assessment rolls for individual townships. They must include the completed documents required by the Board of Review and Department of Revenue, and shall be filed with the Board of Review. All recommendations rendered by the Board of Review relative to exemptions shall be forwarded to the Department of Revenue of the State of Illinois for that body's decision of exemption eligibility. All forms for exemption request may be obtained at the Board of Review Office.

**RULE 9:**

Complainants may represent themselves or retain an attorney to do so on their behalf. Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's legal representative, they **may not** conduct questioning, introduce evidence into the record or conduct themselves in any manner which may be interpreted as the unauthorized practice of law.

**RULE 10:**

**The Board of Review shall base its decision on the documented evidence presented by the Complainant and the Township Assessor and their testimony.** The Board of Review uses three methods of valuation that are standard in most appraisal organizations. These are Cost, Market, and Income Approaches to Value. While the Board of Review does not expect the general public to know the finer points of the appraisal business, if they reasonably believe that their property is not being assessed properly, or that its value is too high, then some method of comparison should be used to prove their case. It is the Complainant's option to use an appraiser or expert in property valuation or to state his or her own case. The Board of Review will determine each case on its own merit.

**RULE 11:**

All taxing bodies will be notified in accordance with 35ILCS 200/16-180. Taxing bodies wishing to intervene shall be subject to the same rules as complainants.

**RULE 12:**

The hearing officer shall swear in or affirm anyone giving testimony.

**RULE 13:**

All decisions by the Board of Review may be appealed to the Property Tax Appeal Board of the State of Illinois within **30 CALENDAR DAYS OF THE LOCAL BOARD OF REVIEW'S WRITTEN DECISION.** All decisions by the Board of Review are subject to equalization by the Department of Revenue of the State of Illinois.

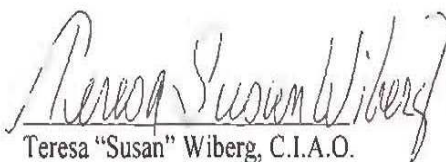
**RULE 14:**

Any attorney representing a Complainant will also be notified by mail of the Board of Review's decision.

**RULE 15:**

All rules are subject to amendment by the Board of Review.

**APPROVED AND SIGNED THIS DAY OF July 8, 2011.**



Teresa "Susan" Wiberg, C.I.A.O.  
Board Member



Sharon L. Morelli, C.I.A.O.  
Board Member



Nicole Sanders, C.I.A.O./GRI  
Board Member

**WILL COUNTY BOARD OF REVIEW  
RESIDENTIAL APPEAL FORM**

Docket# \_\_\_\_\_

**PETITION AND ALL EVIDENCE MUST BE SUBMITTED IN DUPLICATE**

Real Property Assessment Appeal for the year \_\_\_\_\_

IF AN APPEAL HAS BEEN FILED WITH THE PROPERTY TAX APPEAL BOARD FOR THE PRIOR YEAR, PLEASE INDICATE THE DOCKET NUMBER ASSIGNED TO THE APPEAL: \_\_\_\_\_

**SECTION I** (This section must be completed by all appellants for consideration by the Board).

\_\_\_\_\_  
Complainant\*

\_\_\_\_\_  
Attorney for Complainant                      ARDC#

\_\_\_\_\_  
Street

\_\_\_\_\_  
Street

\_\_\_\_\_  
City    Zip Code

\_\_\_\_\_  
City    Zip Code

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Telephone

Petition is hereby made to appeal from the assessment of the \_\_\_\_\_ Township Assessor relating to the property described below. Notice of such assessment was postmarked on \_\_\_\_\_

County Identification Parcel No.: \_\_\_\_\_ Township: \_\_\_\_\_

Address of Property: \_\_\_\_\_

If this form was picked up from your local assessor's office or from the Supervisor of Assessments Office, we recommend that someone from that office review the assessments to ensure that they are correct and initial this form \_\_\_\_\_

**LINES NO. 1 AND 2 MUST BE COMPLETED** (Information available at assessor's office)

The assessment placed on the real property for said tax year is as follows:

1. By the Assessor:    LAND \_\_\_\_\_    IMPR. \_\_\_\_\_    FL \_\_\_\_\_    FB \_\_\_\_\_    TOTAL \_\_\_\_\_    INSTANT \_\_\_\_\_

2. Your Claim:        LAND \_\_\_\_\_    IMPR. \_\_\_\_\_    FL \_\_\_\_\_    FB \_\_\_\_\_    TOTAL \_\_\_\_\_    INSTANT \_\_\_\_\_

DATE \_\_\_\_\_

SIGNED \_\_\_\_\_

Complainant or Attorney

This appeal is based on: (You must check one or more)

\_\_\_\_\_Recent Sale    \_\_\_\_\_Comparable Sales    \_\_\_\_\_Assessment Equity    \_\_\_\_\_Recent Construction

\*If complainant is other than owner, give name and address of owner: \_\_\_\_\_

**PLEASE COMPLETE SECTION II, III, OR IV. —(INSTRUCTIONS ON PAGE 4)**

**SECTION II** Complete this section if your residence was (recently purchased if the transaction occurred within 6 months of the assessment year).

**READ CAREFULLY- ANSWER ALL QUESTIONS**

Full consideration (Sale Price) \$ \_\_\_\_\_ Date of Sale \_\_\_\_\_  
From who purchased \_\_\_\_\_ Owner occupied  Yes  No  
Is the sale of this single-family residence a transfer between family or related corporation?  Yes  No  
Sold by owner, realtor, or at auction? \_\_\_\_\_ Was a commission paid?  Yes  No  
Name of realtor firm \_\_\_\_\_ Agent \_\_\_\_\_  
Was this property advertised for sale? \_\_\_\_\_ How long a period? \_\_\_\_\_  
If so, in what manner?  Local Newspaper  Multiple Listing  Other, please specify \_\_\_\_\_  
Was this property sold in settlement of:  Installment Contract  Contract or Deed  Foreclosure?  
Was the seller's mortgage assumed?  Yes  No If yes, specify amount? \$ \_\_\_\_\_  
Amount spent on renovating before occupying \$ \_\_\_\_\_ Date occupied \_\_\_\_\_  
For upcoming year valuation, estimated market value of property after renovation? \$ \_\_\_\_\_

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**AFFIDAVIT OF HEARING WAIVER**

**(TO BE USED ONLY IF YOU WANT THE BOARD OF REVIEW TO RENDER A DECISION BASED ON THE DOCUMENTS YOU SUBMITTED AND YOU DO NOT WANT TO APPEAR AT A HEARING.)**

**“OATH”**

I am the owner of the above residential property and wish that the Will County Board of Review accept my complaint, which has been filed and render a decision based on the evidence submitted with my complaint. I also understand that the Board of Review will seek additional evidence form the Township Assessor, Supervisor of Assessments, or from other sources to be considered along with my complaint.

In addition, I acknowledge that no further appeal will be considered by the Board of Review once a notice is sent, but that I may appeal to the State Property Tax Appeal Board within thirty (30) days after the date and/or postmark of written notice of our decision.

Under penalty of perjury, I do solemnly swear that the statements made and the facts set forth in this affidavit and appeal are true and correct, as I verily believe; and if the Board of review accepts my evidence as the basis for the assessment, I hereby waive my request for a hearing.

**ALL EVIDENCE MUST BE SUBMITTED WITH THIS COMPLAINT AND WAIVER. NO ADDITIONAL EVIDENCE WILL BE ACCEPTED AFTER THE FILING DEADLINE OF THIS COMPLAINT.**

\_\_\_\_\_  
Signature of Complainant/Attorney

\_\_\_\_\_  
Date

**SECTION III** – This form may be copied if additional comparables are used. (An appraisal can be substituted for completion of this section.)

INSTRUCTIONS ON PAGE 4

	Subject (your house)			Comparable #1			Comparable #2			Comparable #3		
Permanent Index Number												
Address												
Proximity to Subject												
Date of Sale												
Location (subdivision)												
Lot Size												
Design												
Exterior Construction												
Age of Property												
Condition												
Room Count	Total	Bed Rooms	Baths	Total	Bed Rooms	Baths	Total	Bed Rooms	Baths	Total	Bed Rooms	Baths
Living Area												
Sale Price												
Basement/Finished Basement Rooms												
Air Conditioning												
Heating												
Fireplace												
Garage/Car Port												
Porches												
Pool												
Land Assessment												
Imp. Assessment												
Total Assessment												
Assessment per Sq. Ft.												
Terms of Sale												

**Recent Construction Information on your residence**

**SECTION IV** If your residence was constructed within 6 months of the assessment year, or if you have remodeled, added an addition, or other building to your home site within 6 months of the assessment year you are appealing, please complete the following questions:

What was the construction cost? \$ \_\_\_\_\_

Does this amount include all costs incurred by the construction, such as contractor’s fee, architectural or engineering fees, landscaping of home site, and building permits?                     YES                     NO

If yes, you must supply a sworn Contractor’s Affidavit or a written summary of the total cost to the Board of Review.

- a. Date when residence was substantially complete or initially used or occupied \_\_\_\_\_
- b. Date when remodeling was completed \_\_\_\_\_ or
- c. Date when addition or other building to your home site was completed

Did owner or member of your family act as the general contractor or subcontractor? \_\_\_\_\_

Was any non compensated or partially compensated labor performed? \_\_\_\_\_ If yes, how much? \_\_\_\_\_

## INSTRUCTIONS FOR SECTION I

**APPELLANT SECTION:** Should reflect complainant's name, complete address and phone number. The Board of Review does not recognize tax consultants and realtors as representatives of the complainant. Only the complainant or the complainant's attorney address is acceptable.

Complete and provide the following:

1. County Identification parcel number.
2. Address of property being appealed, township.

Provide the valuations as indicated:

1. Complainant or attorney must sign the appeal form.
2. Indicate which page(s) have been completed.
3. If complainant is other than owner, provide name and complete address of owner.

## INSTRUCTIONS FOR SECTION III

Address - Address of your property and each comparable.

Proximity - How far from the subject property in blocks or miles.

Date of Sale - Date property was purchased.

Location - List subdivision or area where property is located.

Lot Size - Dimensions of your land.

Design - (Example: one story, one and one half story, two story, bi-level, etc.)

Exterior Construction - (Example: wood, brick, stone, etc.)

Age of Property - Age of primary structure approximate year it was built.

Condition - (Example: excellent, good, fair, poor, etc.) of your residence.

Room Count - Number of rooms in your residence.

Living Area - Total sq/ft of your residence (exclude garage, storage building, etc.)

Sale Price - Price paid for your property and each comparable.

Basement - Finished basement rooms, slab, partial, full - finished number of rooms.

Air Conditioning - Yes or no; if yes, central or window.

Heating - What type? Gas, electric, etc.

Fireplace - Yes or no; if yes, how many.

Garage/Car Port - Yes or no; if yes, attached or detached.

Porches - Yes or no.

Pool - Yes or no; if yes, above ground, or in ground.

Land Assessment - Assessed value of land determined by the assessor.

Improvement Assessment - Assessed value of the residence as determined by the assessor.

Total Assessment: Sum of land and improvements

Assessment per Square Foot: Improvement assessment, divided by sq/ft of residence

Terms of Sale: Contract for deed, conventional, VA, etc.

**Verification of Authority to represent Owner(s) of Real  
Property Before the Board of Review of Will County,  
Illinois**

The undersigned person hereby grants authority to  
\_\_\_\_\_ to represent them in the  
Attorney /ARDC#  
assessment hearing(s) before the Board of Review for the 2011 tax  
year.

\_\_\_\_\_

\_\_\_\_\_  
Owner's Signature(s)

\_\_\_\_\_  
Owner's Phone Number

\_\_\_\_\_  
Date

**Permanent Index Number(s)** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_