Rules & Procedures

Iroquois County Board of Review 2026

The Iroquois County Board of Review has adopted these rules and procedures "for the guidance of persons doing business with them and for the orderly dispatch of business" (35 ILCS 200/9-5). Questions may be directed to the Board of Review office at (815) 432-6978.

Carl Sparenberg, Chairman
Brad Cosgrove, Member
Stella Cyr, Member
Clerk

Our Mission: A fair, impartial, and respectful review of every assessment appeal.

Table of Contents

Administrative Rules 3

1. Convening the Board. 3
2. Retroactivity. 3
3. Date of Filing. 3
4. Conflicts of Interest. 4
5. Forms..... 4
6. Failure to Follow Board Rules. 4
7. Severability 4
8. Amendments. 4
9. Freedom of Information Act Policy. 4

Meetings 4

1. Location. 4
2. Open Meetings. 5
3. Rescheduling. 5
4. Improper Conduct or Language. 5
5. Conduct of Meetings and Hearings. 5

Complaint Filing Rules and Procedures..... 6

1. Consultation with Township Assessors' Office. 6
2. Valuation Date. 6
3. Complaint Forms. 6
4. Separate Complaint Forms. 6
5. Timing of Complaint Filing. 6
6. Standing to File a Complaint. 6
7. Reductions of less than $100,000. 7
8. Deadline for Filing Evidence. 7
9. Evidence Examples. 7
10. Copies Required. 7
11. Signature Required. 7
12. Township Assessor Contact Information. 8

Assessment Complaints – General Procedures 8

1. Basis for the Assessment Complaint. 8
2. Reductions of $100,000 or more. 8
3. Non-Compliant Complaint Forms. 9
4. Evidence Submission by Township Assessors. 9

Assessment Complaints Based upon Overvaluation 9

1. Definition. 9

Assessment Complaints Based upon Equity 12

1. Definition. 12

Assessment Complaints Based upon Discrepancy in Physical Data 13

1. Definition. 13

Preliminary Review 13

Hearings 13

1. Hearing Format. 13
2. Hearing Length. 14

Appeals and Objections 14

Omitted Property 14

1. Authority. 14

Assessor Requests for Partial Assessments 14

Non Homestead Exemptions 14

1. Applications. 14
2. Copy required. 15

3. Affidavit of Use. 15
4. Photographs..... 15
5. Notarization. 15
6. Notification of Units of Government. 15
Homestead Exemptions 15
Adoption..... 15

Taxpayers are encouraged to discuss their real estate assessments with their Township Assessor prior to the filing of a complaint with the Board. Many times the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint. After reviewing property record information with the Township Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules of the Board. **However; please note that, by state law, the time period for filing a complaint cannot be extended while reviewing the assessment with the Township Assessor Office.** Contact information for all the Township Assessors' Offices is listed on page 8 of these rules**.**

The Illinois Property Tax Code requires that valuations for the 2026 assessment year shall be made as of January 1, 2026. (See 35 ILCS 200/9-155, *et seq.*) It also requires that the assessments reflect onethird of the fair cash value of property.

Administrative Rules

1. ***Convening the Board.*** The Board will convene on or before the First Monday of June and will recess from day to day as may be necessary. The Board consists of three members as provided for by 35 ILCS 200/6-5, hereinafter referred to as full members, and such other members as provided for by 35-ILCS 200/6-25, hereinafter referred to as additional members. Rules referring to Board Members, without reference to the member being a full member or an additional member, will be deemed to apply to both full members and additional members.

2. ***Retroactivity.*** A Board complaint decision resulting in a change of assessed value will be effective for only the current assessment year; the Board does not have the power to retroactively change assessed values, except with regard to omitted property and the process of stipulation of assessed value on appeals which are currently before the Property Tax Appeal Board for prior tax years.

3. ***Date of Filing.*** Except for communications received via United States mail, all communications (including, but not limited to, assessment complaints) shall be deemed to have been filed as of the date they are received by the Clerk of the Board.
    a. Communications transmitted through the United States mail shall be deemed filed with or received by the Board on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. Metered mail must also bear the official United States Postal Service date stamp if it arrives after the final filing date. It is the responsibility of the taxpayer or agent for the taxpayer to make certain that their mailing bears the correct postmark. This provision applies only to communications transmitted through the United States mail. (See 5 ILCS 70/1.25) It does not apply to communications delivered by Federal Express, UPS, DHL, or any other commercial or non-commercial delivery entity. (see Baca v. Trejo, 2nd App. Dist. (2009), 388 Ill.App.3d

193, 902 N.E.2d 1108, 327 Ill. Dec.722) All communications must be mailed to the Iroquois County Board of Review Office at 1001 E Grant St, Room 106, Watseka, IL 60970.

b. Communications mailed but not received by the Board, or received after a relevant deadline for filing or submission, without a United States Postal Service cancellation mark

or with the United States Postal Service cancellation mark illegible or erroneous, shall be deemed to have not been filed within the prescribed time allowed for filing or submission.

c. If a communication is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the communication was mailed. The date of registration, certification or certificate shall be deemed the postmarked date. Facsimile or e- mail complaints will not be accepted.

4. ***Conflicts of Interest.*** No Board of Review Member shall participate in any preliminary decision, hearing or deliberation in which the Board member determines he/she has a material conflict of interest. No Board of Review member shall participate in any preliminary decision, hearing, or deliberation on any property in which the Board member has a current or anticipated direct pecuniary interest. No Board of Review member shall participate in any preliminary decision, hearing, or deliberation on any property owned by any member of the Board member's immediate family, through birth or marriage. No Board of Review member shall participate in any preliminary decision, hearing, or deliberation on any property known by the Board member to be owned by an employee, employer or business client of the Board member.

5. ***Forms.*** Complaint forms and exemption application forms are available from the Clerk of the Board during regular business hours. Selected forms are also available from on Iroquois County Assessment Website. Forms may be requested by mail when the request is accompanied by a self-addressed stamped envelope. The Board will not send forms out by overnight express, fax machine, or any method other than first class mail.

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

7. ***Severability.*** In the 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 or provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.

8. ***Amendments.*** These rules may be amended from time to time; amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.

9. ***Freedom of Information Act Policy.*** The Board of Review is a public body as defined in the Freedom of Information Act (See 5 ILCS 140). The Freedom of Information policy shall be conspicuously posted at the Iroquois County Administrative Center, and shall be posted on the Iroquois County webpage.

Meetings

1. Location. Regular meetings of the Board will be held at the Iroquois County Administration Building, 1001 E Grant St, Rm 106, Watseka, IL. Meetings may be held at other locations in the County at the discretion of the Board.

2. ***Open Meetings.*** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120).
    a. Audio recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify themselves to facilitate such recordings.
    b. If a transcript of a hearing is desired, the party desiring the transcript is responsible for the hiring and expense of the court reporter. A certified copy of the transcript must be provided to the Board within fifteen (15) business days. The cost of the transcript will be borne by the party desiring the transcript.
    c. The Board's hearing rooms have a limited capacity. If the complainant anticipates the attendance of more than two witnesses or other persons, the complainant must immediately contact the Clerk of the Board, who will make arrangements for a more suitable venue. If no one has informed the Clerk that a large group is expected and more persons come to the hearing than can be safely permitted in the room, the Board may restrict the number of people in the room.
    d. Observers do not have a right to speak or present evidence unless they are called to do so by someone with standing before the Board (see Rule C.5 for information regarding standing before the Board).
3. ***Rescheduling.*** Due to time constraints of the Real Estate Tax Cycle, no continuances will be granted. Scheduled hearing dates and times will be changed if the County Administration Building is closed for weather or other emergency-related reasons.
4. ***Improper Conduct or Language.*** When a party, a party's agent, or a party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language which distracts from the decorum of a proceeding, the Board, by any Member or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language may be defaulted.
5. ***Conduct of Meetings and Hearings.*** In connection with any proceeding before the Board, the Board shall have full authority to:
    a. Conduct and control the procedure of the hearing.
    b. Allow or exclude testimony or other evidence into the record pursuant to these rules.
    c. Administer oaths and affirmations and ask questions of all persons appearing at the hearing to testify or to offer evidence.
    d. Require the production of any book, record, paper or document at any state of the complaint process or of the hearing, which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, or document may result in the denial of the complaint.

Complaint Filing Rules and Procedures

1. ***Consultation with Township Assessors' Office.*** It is recommended that taxpayers discuss their assessment with the Township Assessors' Office prior to the filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear and the need for the filing of a complaint eliminated. If, after meeting with the Township Assessors' Office, the

taxpayer still wishes to file a complaint, they need to familiarize themselves with the following rules governing filing of complaints with the Board of Review of Iroquois County. **It should be noted, however, that by state law, the time period for filing a complaint is not waived to allow for discussing the assessment with the Township Assessors' Office.** Contact information for the Township Assessors' Offices is contained on Page 8 herein.

2. ***Valuation Date.*** Assessment values are as of January 1, 2026. All evidence should relate to the value of the property as of that date.

3. ***Complaint Forms.*** All complaints must be made in writing and filed on the Iroquois County Real Estate Assessment Complaint Form. Complaint forms are available on the Iroquois County Board of Review webpages and in the office of the Iroquois County Supervisor of Assessments. The forms may also be requested by mail when the request is accompanied by a self-addressed stamped envelope. The Board will not send forms out by fax machine or any method other that first class mail.

4. ***Separate Complaint Forms.*** A separate complaint form must be filed for each separately assessed parcel, including complaints filed by the Board of Managers of a Condominium Association on behalf of all unit owners. Complaints filed by the Board of Managers of a Condominium Association must all be filed together and shall be accompanied by a list of the Parcel Numbers (PINs) of all units included in the filing.

5. ***Timing of Complaint Filing.*** The Board will begin accepting complaints after the 2026 publication. All appeals must be filed with the Board of Review on or before 30 days after the date of publication of the 2026 assessments (35 ILCS 200/16-55). The filing deadline for each township will be posted on the Board of Review webpage.

6. ***Standing to File a Complaint.*** In order to determine standing to file a complaint, The following rules shall apply:

    a. An owner may file complaints on their own properties.

        i. Complaints on property owned by a corporation, a limited liability company (LLC), a limited liability partnership (LLP), or a limited liability limited partnership (LLLP) must be filed by an attorney licensed to practice law in Illinois. Attorney shall provide a letter of engagement signed by the owner. In the case of properties whose owner is recently deceased, a representative of the estate may file the complaint. If the estate was opened by an attorney, that attorney may file the complaint. If the estate has been opened by an individual, the executor may file the complaint. In the case of property owned by a trust, the trustee of the trust or properly identified beneficial owner of the trust may file the complaint.

    b. Persons who have entered into an agreement to purchase, may file a complaint on property they have agreed to purchase, provided the filing includes a copy of the contract to purchase so stating.

    c. Any attorney licensed to practice law in Illinois may file a complaint.

    d. Any individual owner of record who timely files an assessment complaint for a condominium unit shall be deemed to have opted out of any filing made by the Condominium Association the property is part of.

7. ***Reductions of less than $100,000.*** Complaints not specifically marked "YES" on the Assessment

   Complaint Form in response to the question about the amount of the assessment reduction requested and those complaints where the requested reduction is NOT clearly stated will be considered as requests of less than $100,000 reduction in assessed value.

8. ***Deadline for Filing Evidence.*** All evidence must be filed with appeal at time of filing to be considered by the Board of Review.

9. ***Evidence Examples.*** In general, evidence may include, but is not limited to, the following: 1) An appraisal,

   2) Comparable sales/assessed valuation data (Use the Assessment Complaint form for the Comparison Grid. Insert additional sheets if necessary and use separate sheets for Sales and Assessed Value Comparisons)
   3) MLS listings of comparable sales
   4) A closing statement for a recent purchase
   5) A statement of construction cost of new improvement(s)
   6) Income and expense statements for commercial or multi-family rental property
   7) A description of the physical characteristics of the property, especially if the description differs from the physical description used by the Township Assessor
   8) Recent photographs of the subject property and its surroundings can be useful evidence.
   9) Statistics, and other information, about national, state, regional or city-wide real estate values will be considered less significant than information from the subject property's neighborhood and/or nearby area(s).

10. ***Copies Required.*** All complaint filings **must** include the original and one copy of the complaint form and the original and one copy of all evidence. If seeking an assessment reduction of $100,000 or more, the original and two copies of complaint and all evidence shall be supplied.

11. ***Signature Required.*** All complaints **must** be signed by the property owner, or the trustee or beneficial owner of the trust that owns the property, or the attorney or executor for the estate of a recently deceased property owner, or by an attorney licensed to practice law in Illinois. Attorneys so signing shall provide a letter of engagement signed by the owner authorizing them to act on behalf of the owner.

12. ***Township Assessor Contact Information.***

Bill Janssen
602 S Fourth St
Watseka, IL 60970
(815) 644-0836
wj.janssen@sbcglobal.net

Bridgit Schroeder
2089 E 900 North Rd
Milford, IL 60953
(815) 786-5636
mslptownship@gmail.com

Dan Schultz
620 Lakeview Dr
Clifton, IL 60927
(815) 263-7728
dan4assessing@comcast.net

Jackie Martinez
230 N. Lott Blvd.
Gibson City, IL 60936
(217) 781-3092
jackie_freehill21@hotmail.com

James Shearl
108 Iroquois Trail
Loda, IL 60948
(309) 838-2879
James@jrshearl.com

Township/Multi-Township	Assessor	Status
Artesia/Onarga/Ridgeland	Jackie Martinez	Contracted
Ash Grove/Crescent	Dan Schultz	Contracted
Ashkum/Chebanse/Milks Grove	Dan Schultz	Elected
Beaver/Concord/Martinton/Beaverville/Papineau	TBD	
Belmont	Bill Janssen	Appointed
Danforth/Iroquois	Dan	Contracted
Douglas	Schultz	Contracted
Fountain Creek/Pigeon Grove	Dan	
Loda	Schultz	Elected
Lovejoy/Prairie	VACANT	Elected
Green/Milford/Stockland	James Shearl	
Middleport	Bridgit Schroeder	
Sheldon	VACANT	
	TBD	

Assessment Complaints – General Procedures

1. ***Basis for the Assessment Complaint.*** There are generally three legitimate bases for assessment complaints:
    a. Overvaluation
    b. Equity of assessment
    c. Discrepancy in Physical Data

    Neither the amount of taxes paid nor the change in the individual or aggregate property tax rates are appropriate bases for contesting the assessment of a property. The Board of Review has no authority over any valuation prior to the 2026 year; therefore, percentage of assessment change is not a valid basis for an assessment complaint. Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, together with a statement of the contentions of law the contesting party desires to raise.
2. ***Reductions of $100,000 or more.*** Pursuant to 35 ILCS 200/16-55, if a complainant requests a reduction in assessed valuation of $100,000 or more, or if a Township Assessor proposes a settlement that would result in a reduction in assessed valuation of $100,000 or more, the Board must notify each respective taxing district.
    a. Complainants must supply their requested assessment total in the appropriate space on the complaint form, and must check the appropriate box if it is anticipated that evidence will be submitted that would result in a reduction of $100,000 or more in assessed value. If this information is not provided, the Board will not make a reduction in excess of $100,000.
    b. If a Township Assessor submits a proposed stipulation that would result in a reduction of $100,000 or more in assessed value, the Clerk of the Board must be notified by the Township Assessor.
    c. Potential interveners are notified that, if they wish to become an intervener, they need to file a letter of intent to intervene with the Iroquois County Board of Review within 15 days of the date of the notification letter.

3. ***Non-Compliant Complaint Forms.*** In the case of complaint forms deemed not in compliance with Board of Review rules, the Board will send notification acknowledging receipt of the complaint. Such notification will include a copy of the first page of the complaint form and an explanation of which rules have not been complied with. The complainant will be given 10 business days to bring the complaint into compliance. If the complaint is brought into compliance within the time as extended by the Board of Review for compliance, the complaint will be deemed to be in compliance with the Board of Review rules and will be processed in the same manner as any other complaint in compliance with the rules. If the complainant has not complied with the Board of Review rules within the time as extended by the Board of Review, the Board of Review will send a decision to dismiss the complaint and no further action will be taken on the complaint. For purposes of this section, a complaint form deemed not in compliance with Board of Review rules is defined as:
    a. A complaint form that lacks sufficient information to identify the property in question or;
    b. A complaint form that is not signed by the owner or other proper party as identified in Section C-5 Standing to File a Complaint on page 7 herein or an attorney licensed to practice law in Illinois who has provided proof of authority to represent owner.
4. ***Evidence Submission by Township Assessors.*** The Board of Review encourages all Township Assessors to respond in writing to all complaints filed in their townships. Relevant and significant evidence from all parties will help the Board of Review make fair and proper decisions.
    a. If insufficient evidence relative to the complaint is submitted by the Township Assessor, the Board may, at its sole discretion, conduct an independent investigation regarding the taxpayer's claim.

Assessment Complaints Based upon Overvaluation

1. ***Definition.*** Overvaluation occurs when the value indicated by the equalized assessed value of the property exceeds the property's Fair Cash Value. Fair Cash Value is defined as "the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller". Fair Cash Value is often used interchangeably with "Market Value".
2. ***Burden of Proof.*** When overvaluation is the basis of the complaint, the complainant has the burden to show the value of the subject property by a preponderance of the evidence.
3. ***Evidence Considered.*** If comparable sales are submitted as evidence for the complaint, it is preferable to use the best three (3). Additional comparable sales may be included at the discretion of the complainant; however, the Board of Review will limit its examination of comparable sales submitted to the first five (5) comparable sales submitted by the complainant and the first five (5) comparable sales submitted by the Township Assessor. Any party seeking to include a sale that would be excluded by these rules, or exclude a sale that would not be excluded by these rules, shall submit written evidence as to why such sale should be included or excluded.
4. ***Comparable sales.***
    a. Comparable sales shall be market transactions, conducted at an arm's length, with exposure to the open market, based on the definition of Fair Cash Value noted above.
    b. Comparable sales should be located near the subject property and/or in the same neighborhood or subdivision.

c. Comparable sales should be similar in size, construction, quality, age, style and condition to the subject property.
d. January 1st is the date of assessment. Generally, those comparable sale dates most nearly approximating the date of assessment will have greater relevance.
e. The first sale of real estate owned by a financial institution as the result of a judgment of foreclosure; a transfer pursuant to a deed in lieu of foreclosure or consent judgment, occurring after the foreclosure proceeding is complete, and which conforms to rules 4a, 4b, 4c and 4d, in this section, will be considered a market transaction.(35 ILCS 200/16-55).

5. ***Non-Market Transactions.*** Based on the practice of the Illinois Department of Revenue, the following transactions are generally not market transactions:
   a. Fulfillment of installment contracts for a non-current year
   b. Sales between related individuals or corporate affiliates
   c. Transfers of less than 100% interest
   d. Court-ordered sales
   e. Sales in lieu of foreclosure
   f. Condemnation sales
   g. Sales where the seller/buyer is a financial institution or government agency (but not including the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete; See 35 ILCS 200/1-23)
   h. Sales where the buyer is a real estate investment trust
   i. Sales where the buyer is a pension fund
   j. Sales where the buyer is an adjacent property owner
   k. Sales where the buyer is exercising an option to purchase
   l. Trades of property (simultaneous)
   m. Sale-leasebacks
6. ***Use of Short Sales as Evidence.*** A "short sale" is a sale where the lender and seller have agreed to accept a sale price that is less than the balance on the existing mortgage(s). Short sales are considered market transactions by the Illinois Department of Revenue unless they also meet one of the excluding conditions above. Any party seeking to discredit the use of a short sale as evidence in a complaint should submit written evidence as to why the sale does not meet the definition of Fair Cash Value (See 35 ILCS 200/1-23).
7. ***Appraisal and Value Opinion Evidence.***
   a. Appraisals and value opinions will not be accepted as evidence by the Board of Review unless they are certified in writing by the person who developed the appraisal or opinion of value. To be considered by the Board, an appraisal must be:
      i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board, ii. Signed by the appraiser(s) and,
      iii. Presented in its entirety, including all exhibits, with no missing pages.
   b. An appraisal report or value opinion developed specifically for consideration by the Board of Review should have an effective valuation date of January 1 of the current assessment year.

c. An appraisal report or value opinion with a valuation date other than January 1 of the current assessment year may be submitted as evidence; however, the farther the valuation date is from that January 1 date, the less consideration the appraisal report may receive.
d. An appraisal report or value opinion developed for any purpose other than to estimate fair cash value, as defined above, or its equivalent may be submitted as evidence; however, the value conclusion from such a report will be considered less significant than the value conclusion from an analysis developed to estimate fair cash value, as defined above, or its equivalent.
e. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal report or value opinion has been timely submitted.
f. Except for homestead property, appraisal testimony or value opinion testimony, offered to prove the valuation asserted, may be given only by the preparer of the appraisal report or value opinion report whose signature appears thereon.

8. Other Evidence. Other evidence may consist of, but is not limited to, the following:

a. Listing contract of the subject property.
b. Sales contract and closing statement and a Real Estate Settlement Procedures Act (RESPA) statement showing the purchase price and closing date of the property in question.
c. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
d. Multiple Listing Service listings showing sales price, sales date, descriptive data, and a photograph of a comparable property. Usually three or more such comparable properties, with recent market transactions, can provide a strong indication of the fair cash value of the property in question.
e. An income approach to value may be submitted as evidence. Any party submitting an income approach should note:
    i. The Illinois Supreme Court has ruled that "it is the capacity for earning income, rather than the income actually derived, which reflects 'fair cash value' for taxation purposes." (Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 N.E.2d 334., 1970) Thus, any income approach should provide evidence of market-derived income, vacancy, expenses, rate of return.
    ii. All parties are advised that "Where the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer's submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law." (The Cook County Board of Review v. Illinois Property Tax Appeal Board and Omni Chicago, 1st App. Dist., 2008) Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is not a market for the property in question.

9. Disclosure of Rental Data Required. When an assessment complaint for an income- producing property is based on overvaluation and an income approach is submitted, the submission shall include the actual income and expense data of the property.

a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.

b. Where multiple leases are in place, a full copy of at least one typical lease must
c. be submitted; the Board will consider lease summaries, audited financial statements, rent rolls with totals for the remaining leases.
d. If the property is fully residential with six or fewer units, the complainant shall provide to the Board at the time of filing the operating statements, audits and all other pertinent information.
e. If the property has seven or more units or is of a non-residential use, the complainant shall submit, at the time of filing, income and expense statements for the most recent prior three year interval.

10. ***Occupancy.*** Complaints based on occupancy should address market occupancy, not the property's occupancy alone. (Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 N.E.2d 334., 1970) Therefore, if a complaint for reduced assessment is made based upon decreased occupancy, the complainant is required to provide evidence of market rates of occupancy.

Assessment Complaints Based upon Equity

1. ***Definition.*** Real property assessments shall be valued uniformly as the General Assembly shall provide 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 (relative to fair cash value) than the assessment of similar properties.
2. ***Burden of Proof.*** When unequal treatment in the assessment process is the basis of the complaint, the complainant must show the inequity of the assessments by clear and convincing evidence.
3. ***Evidence Considered.*** If comparable properties are submitted as evidence for the complaint, it is preferable to use the three (3) most similar. Additional comparables may be included at the discretion of the complainant; however, the Board of Review will limit its examination of equity comparables submitted to the first five (5) equity comparables submitted by the complainant and the first five (5) equity comparables submitted by the Township Assessor.
4. ***Comparable Properties.*** Comparable properties should be located near the subject property and/or in the same subdivision. They should be similar in size, construction, quality, age, style and condition to the subject property.
5. ***Disclosure of Rental Data Required.*** When an assessment complaint for an income-producing property is based on equity, the income and expense data of the property shall be submitted as evidence.
    a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
    b. Where multiple leases are in place, the Board will consider lease summaries. Audited financial statements, rent rolls with totals and representative samples of leases may be submitted by the taxpayer.

Assessment Complaints Based upon Discrepancy in Physical Data

1. ***Definition.*** Discrepancy in physical data of the property includes, but is not limited to a substantial difference in the size of the site, size of the improvements, physical features, and locational attributes. The incorrect physical description must have been relied upon by the assessor in the valuation of the property.
2. ***Evidence.*** Complaints based on the application of an incorrect physical description of a property shall include a statement highlighting the incorrect data, and competent evidence (such as a plat of survey, photograph, or construction documents) of the correct data.
3. ***Assessor Access to Property.*** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing, by the Township Assessor, or intervening taxing body, to physically inspect and examine the property for valuation purposes. Any motion made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

Preliminary Review

On all complaints where an assessment reduction is sought, the Board will perform a preliminary review of the assessment complaint utilizing all evidence submitted by the complainant and the Township Assessor. The Board will send a notice of its preliminary determination of value to the complainant. The notice will inform the complainant of a hearing period and time which they may attend if they are not satisfied with the decision on the notice. If the complainant is satisfied with the preliminary determination of value as set forth in said notice, no further action is necessary on their part, the assessed value on the notice will become the Board's assessment for the parcel and the case will be closed.

Hearings

1. ***Hearing Format.*** Hearings on complaints will be conducted in the following format:
    a. The complainant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board.
        i. 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 attorney, 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.
        ii. Nothing in this section shall be deemed to prevent third-party assistance so that those property owners with language, age, or disability barriers may participate in hearings before the Board of Review.

iii. The Township Assessor or a representative from his/her office may present testimony regarding the assessment and shall be required to answer any questions of the Board.

b. After the complainant has presented his/her testimony, the Township Assessor will be allowed to cross-examine the complainant and the complainant's witnesses. After the Township Assessor has presented his/her testimony, the complainant will be allowed to cross-examine the Township Assessor and the Township Assessor's witnesses.

c. Each party may then present closing or rebuttal remarks after which the hearing will be closed.

d. The Board will consider the evidence presented as well as any information that the Board has discovered regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55).

2. ***Hearing Length.*** Hearings are scheduled at fifteen-minute intervals. All presentations by the complainant and the assessor, along with questions that may be asked by the Board, must be completed within the scheduled time frame.

3. ***Non-Appearance at Hearings.*** If complainant disagrees with the preliminary determination of value contained in the notice described in Section H herein and wishes to pursue their appeal with the Board, they should attend the scheduled hearing as indicated in said notice. Failure to appear at the appointed date and time of a scheduled hearing shall result in a dismissal and shall not be considered exhaustion of remedies for purposes of appeal or objection. The tentative valuation shall become final.

Appeals and Objections

After a hearing before the Board of Review, any party to the complaint who disagrees with the final decision of the Board of Review may either:

1) File an appeal with the State of Illinois Property Tax Appeal Board within thirty (30) calendar days of the Board of Review written decision (Appeal forms are available www.ptab.illinois.gov); or 2) File an objection in Circuit Court pursuant to 35ILCS 200/23-5 et seq.

Omitted Property

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

Assessor Requests for Partial Assessments

Partial assessments are typically applied to new improvements. The filing deadline for assessors is 10 business days after the last publication date for the 2026 property tax year. Notice is sent to the property owner when a partial assessment is applied. A property owner so notified has the right to appeal the assessment within thirty (30) days of the notice date. The rules and procedures set forth herein apply to the partial assessment hearing.

Non Homestead Exemptions

1. ***Applications.*** Applications for Non-Homestead exemption must be filed on forms furnished by the Board. Parcel number must be on the application and all questions must be answered, failure to comply will result in the Petition being returned. A separate fully completed application must be submitted for each parcel number unless one legal description covers more than one parcel within the same township. Supporting documentation must be submitted in duplicate for each application (see instruction sheet). Pursuant to Illinois Department of Revenue rules, failure to complete and provide all evidence will delay final decision.
2. ***Copy required.*** The application must be submitted in duplicate (the original and one copy).
3. ***Affidavit of Use.*** An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property belonging to the State of Illinois or the United States Government.
4. ***Photographs.*** Photographs (actual, not copies) must be submitted for all Applications for Property Tax Exemption.
5. ***Notarization.*** Where applicable, applications should be notarized.
6. ***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.

Homestead Exemptions

The State of Illinois has created exemptions which a taxpayer may be eligible for. A listing of these exemptions are included in 35 ILCS 200/15.

1) Returning Veterans' Homestead Exemption (15-167)
2) Disabled Persons' Homestead Exemption (15-168)
3) Disabled Veterans' Standard Homestead Exemption (15-169)
4) Senior Citizens (over 65) Homestead Exemption (15-170)
5) Senior Citizens (over 65) Assessment Freeze Homestead Exemption (15-172)
6) General Homestead Exemption (15-175)
7) Homestead Improvements Exemption (15-180)

Applications for these exemptions are available at the Iroquois County Supervisor of Assessments Office, 1001 E Grant St, Rm 106, Watseka, IL or on the Iroquois County Assessment Webpage.

To ensure that your bill is correct by the end of the assessment year, all applications for the exemptions listed above, should be submitted by December 31 of the assessment year.

Adoption

These rules are adopted for the 2026 session of the Iroquois County Board of Review as of June 1, 2026.

Rules and Procedures

THESE RULES MAY BE AMENDED AT ANY TIME WITHOUT PRIOR NOTICE AT THE DISCRETION OF THE BOARD OF REVIEW. If any court of competent jurisdiction shall adjudge any provision of these rules to be invalid, such judgment shall not affect any other provision of these rules not specifically included in said judgment.

Chairman	Member	Member