

# **LASALLE COUNTY BOARD OF REVIEW**

## **2025 RULES & PROCEDURES**

### **Board of Review Members**

Benjamin Dolder, CIAO, Chairman  
Judith McConville, Member  
Joseph McConville, Member  
Kathy Watts, Alternate Member  
Stephanie R. Kennedy, CCAO, Clerk

### **Contact Us**

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The LaSalle 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). The Board has the authority to confirm, reduce or increase any assessment as it appears just. The Board determines the correct assessment of any parcel of real property, which is subject to appeal. According to the law, based on standards of uniformity, market value, accuracy of facts, evidence, highest and best use, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor, and/or other interested parties.

**It is strongly recommended that a tax payer discuss their assessment with the township assessor prior to filing an appeal with the Board. Many times, the reason for the assessment can be made clear or any errors can be corrected eliminating the need for an appeal.**

These following rules for the 2025 session of the Board govern the assessment appeals process for the 2025 property assessment year.

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### **Basis of Appeal**

Appeal may be based on:

- A Recent Sale
- Market Value/Comparable Sales
- Recent Construction
- Assessment Equity
- Physical Data or Condition of Property
- Appraisal providing complete copy
- Vacancy (Commercial)
- Contention of Law
- Income Producing Property (Commercial)
- Preferential Assessments

***\*See (page 6A through page 9J) for a detailed description.***

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### **Time for Filing Appeals**

All appeal forms must be filed with the Board of Review on or before thirty (30) days after the publication of the annual assessment roll in the local newspapers. ***See Procedures, pg. 5/D, for a more detailed description of how to file an appeal and how the appeal is to be delivered to the Board on or before the deadline date.***

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## **Administrative Rules**

- A. **Convening the Board.** The Board convenes on or before the first Monday of June and recesses from day to day as may be necessary.
- B. **Severability.** In the event any section, provision or term of these rules is determined by a court order 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 affect.
- C. **Amendments.** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed on the LaSalle County website  
<https://lasallecountyil.gov/assessment-applications-forms/>
- D. **Failure to Follow Board Rules.** Failure to follow any of these rules, in and of itself, may be grounds for denial of any relief.
- E. **Authority of the Board.** In connection with any hearing before the Board, the Board has **full authority** to:
  - Conduct and control the procedure of the meeting.
  - Admit or exclude testimony or other evidence into the record.
  - May administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
  - Require the production of any book, record, paper or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board may also request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in rejection of the party's evidence
- F. **Hearings/Rescheduling.** The Board of Review shall have the right to limit each complaint to one hearing only. All hearings will last 15 minutes, except those hearings over 100,000 in assessed value, Commercial or Industrial; these meetings may last 30 minutes maximum. Due to the time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed unless the County Government Building is closed for weather or other emergency related reasons.
- G. **Non-Appearance at Hearings Scheduled.** In the event of a NON-Appearance by an appellant who has a scheduled hearing and does not appear: 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). All over 100,000 hearings will receive thirty (30) days' notice to appear and if they do not appear, their appeal(s) **shall** be dismissed.
- H. **Code of Conduct for Board of Review Hearing.** The expectation that all participants in a Board of Review hearing conduct themselves in a respectful and professional manner. The Board of Review reserves the right to terminate a hearing (in person or by phone) and require any party to leave the proceeding or end the discussion when that individual engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding.
- I. **Freedom of Information Act.** The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5ILCS140/2). The following information is provided in accordance with Act:
  - The Board is responsible for hearing appeals, corrections and requests for Certificates of Error on property assessments from the County's thirty-seven townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of LaSalle County before the Illinois Property Tax Appeal Board.
  - The board's office is located at 707 E. Etna Rd, Room 262, Ottawa, IL 61350.

- J. **Open Meeting Act.** Hearings held by the Board are open to the public, subject to the expectations cited by the Open Meetings Act (5ILCS120/1.02)
- Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting.
  - The Board does not provide transcripts of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party. A certified copy of the transcript must be provided to the Board within fifteen (15) business days.
  - The Board's hearing room has a limited capacity. If any party anticipates the attendance of more than 5 witnesses or other persons at a hearing, that party must immediately contact the Clerk of the Board, who will attempt to plan for a more suitable venue.
  - Observers do not have right to speak or present evidence unless they are called to do so by someone with standing before the Board. (See procedures for Filing an Appeal Rule page 4A for information regarding standing before the Board).
- K. **Ethics Policy.** No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest. No member may participate in any hearing where the complainant is a family member, personal friend, employee, or business client of member.
- L. **Clerk of the Board of Review.** The administrative functions of the Board are discharged by the LaSalle County Chief County Assessment Officer, who shall act as Clerk of the Board (35ILCS200/3-30).

### **Appeal Hearing Process**

The purpose of a preliminary review or hearing is to evaluate a property assessment based on evidence presented by all concerned parties: typically, appellant and assessor and where applicable, intervener.

- A. **Remedy period.** Failure to complete all prescribed forms and attach all required evidence will result in a delay of a Preliminary review. The Board of Review will send a letter along with a copy of the appeal to the Appellant(s) and/or their Attorney(s) and the party(s) will then have ten (10) calendar days from the date of the letter to correct any errors or omissions in the filing the appeal.
- B. **Preliminary Review.** The Board will conduct a preliminary review of each property appeal filed.
- C. **Notification.** **The Board of Review will send the Appellant(s) a Proposed Change Notice of Assessment after the preliminary review. If the appellant(s) are not in agreement with the Board of Review's decision, they shall have ten (10) calendar days from the date on the Proposed Change Notice in order to call and schedule a hearing before the Board of Review.**
- D. **Hearing Officers.** Any single member of the Board may act as a hearing officer. No decision shall be finalized without the concurrence of at least two (2) members of the Board.
- E. **Schedule of Hearings.** Once a hearing is scheduled and if the appellant(s) fail to appear in person at the allotted time and day, due to the constraints of the property tax cycle, scheduled hearings cannot be rescheduled unless approved at the discretion of the Board of Review. **For residential hearings only**, the Board of Review will allow in person or over the phone hearings by the appellant. **For over 100,000 hearings**, the appellants, attorneys, witnesses, taxing districts etc. **must** appear before the Board of Review. In any appeal where the Board of Review has given written notice of the hearing to the taxpayer thirty (30) days prior to the hearing, failure to appear at the hearing **SHALL** be grounds for dismissal of the appeal.
- F. **Location.** Hearings of the Board are held at the Government Center, 707 E. Etna Rd. Room 262, Ottawa, IL (Please use the east entrance to the building.)
- G. **Hearing Format.** All appearing hearings shall be conducted in the following manner: Any party, who has standing, can present testimony and supporting evidence regarding the assessment and answer any questions from the Board. The assessor may appear at the hearing to present their evidence. If the assessor has sent evidence and did not appear, the Board may present this evidence to the appellant, not including over 100,000 hearings. In all cases where a change in assessed valuation of \$100,000. or more is

sought, the Board of Review shall serve a copy of the petition on all taxing districts, as shown on the last available tax bill, at least fourteen (14) calendar days prior to the hearing on the appeal.

**H. Evidence Submission by Assessor and Taxing Bodies:**

- Taxing Bodies may intervene in assessment appeal proceedings pursuant to 35 ILCS 200/16-55. All evidence to support the Assessor's or Taxing Body's opinion of market value (including complete Property Record Cards), must be submitted to the **Board of Review and Appellant** no less than five (5) business days prior to the hearing.
- The appellant's evidence must be filed no later than thirty (30) days after the date of publication of the assessment list for the township in which the property is located.
- **No additional evidence will be accepted the day the hearing from the parties to be heard.**
- Appraisals done for prior years and for purposes other than establishing market value for assessment purposes as of January 1 of the assessment year, will be reviewed for informational purposes only.
- For any hearing on appeals requesting a reduction of \$100,000 or more, if submitting an appraisal, the appraisal SHALL be submitted to the Board within thirty (30) days of filing the appeal. However, a formal written request, within the thirty 30 days, is required for an extension that may or may not be approved by the Board of Review.
- Phone hearings shall not be allowed for appeals over \$100,000 reduction, except at the discretion of the Board of Review.

**I. Final notices.** A Final Notice of Finding will be mailed to each taxpayer at the conclusion of the Board's 2025 hearings; this will normally be sometime in March or April of 2026.

If the appellant is not satisfied with the Final Valuation Decision, this can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the Notice of Findings being sent. (To access the electric filing portal (EFP) or forms go to <http://www.ptab.illinois.gov/>).

**Procedures for Filing an Appeal**

Certain criteria must be met in order to file an appeal. The criteria are as follows:

**A. -Standing-** Only an owner of a LaSalle County property or taxpayer of that subject property, dissatisfied with the property's assessment, or a taxing body that has a tax revenue interest in the decision of the Board of Review on an assessment made by any local assessment officer, may file an appeal with the Board. A person or entity is considered a taxpayer, for standing purposes, if they are legally obligated to the taxes on the subject property.

**-Representation-** Individual owners or individual taxpayers may represent themselves or retain an Illinois licensed attorney to represent them before the Board. Corporations, limited liability companies, limited partnerships and other similar entities shall be represented in an assessment appeal to the LaSalle County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCS 205/1). Any attorney filing an appeal on behalf of an owner of record, must have an authorization form signed by the owner of record. Authorization is indicated by signatures of both owner and attorney. The authorization must accompany the original appeal form.

**-Assessment Appeal Cases Filed by NON-Attorney Agents-** The LaSalle County Board of Review will not recognize an appeal filed by an individual or property that is not the owner, not the taxpayer for the subject property, nor an attorney not licensed to practice in the state of Illinois. This includes, but is not limited to, accountants, architects, engineers, property tax consultants, real estate appraisers and real estate brokers licensed by the State of Illinois. Those not qualified to practice law in the State of Illinois, may not appear at hearings before the Board in a representative capacity and may not conduct questions, cross-examination or other investigations at the hearing. Non-attorney agents associated with any given appeal, may not elicit testimony at the hearing without the owner, taxpayer, or designated attorney present. *In the instance where an appeal is filed by a non-attorney agent, the material provided will be returned to the agent. Filing deadlines will not be extended for appellants who utilize non-attorney agents.*

**-Ability to provide Expert Witness Testimony-** accountants, architects, engineers, property tax consultants, real estate appraisers and real estate brokers licensed by the State of Illinois, may testify at hearings before the Board of Review as expert witnesses, whose specialized knowledge in their respective fields may have been called upon by the owners, taxpayers, and/or their attorneys in the preparation of a property appeal case. Any individual with pertinent factual information concerning a subject property (including anyone who serves as an interpreter), may be called upon by the Board to testify as a witness in the presence of an owner, taxpayer and/or attorney actively representing the appeal in a hearing. *A licensed attorney, filing an appeal on behalf of an owner, must have authorization from the owner of record. Authorization is indicated by the signature of both the owner and attorney on either the appeal forms or under separate letter. Letter and/or signature must be provided at the time of filing the appeal.* Individuals who are not licensed through the Illinois Department of Finance and Professional Regulation (IDFPR) as real estate appraiser or brokers, who provide valuation evidence or testimony to the LaSalle County Board of Review, will be reported to IDFPR.

**-Condominium Association Appeals-** The Board of Managers of a Condominium Association, that has been organized under the Illinois Condominium Property Act, has the power to file an assessment complaint on behalf of all property owners in the Condominium Association, provided the filing was authorized by "a two-thirds vote of the members of the board of managers or by the affirmative vote of not less than the majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declarations or bylaws" (See 765 ILCS 605/10c). The LaSalle County Board of Review requires a signed copy of the resolution of association board action be submitted with any appeal.

- B. Board of Review Forms.** All appeals, relating to real estate assessments, must be filed on forms provided by the Board of Review. These forms are available at the office of the Supervisor of Assessments and online on our website [lasallegcountyil.gov/assessments-applications-forms/](http://lasallegcountyil.gov/assessments-applications-forms/). One **must** fill out **one (1) appeal form for each parcel**. You **shall NOT** combine parcels on any appeal form.
- C. Required Information.** All information on the appeal form is required per the detailed instructions given. Of key importance: the appellant requested reductions in assessed value and indicated market value must be provided. Pursuant to (35ILCS 200/16-55), if an appellant request totals in reduction in assessed value of **\$100,000 or more**, the Board must notify each respective taxing district. The Board has the authority to restrict reductions to a value under \$100,000, when taxing districts have not been properly notified. The Board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form along with checking the box if the total assessment decrease is \$100,000. or more.
- D. Assessment Publication Timing and Filing Deadlines.** The Chief County Assessment Officer will publish the annual assessment roll for all affected properties in all townships beginning in late summer to early fall. All appeals must be filed on or before thirty (30) days after the date of publication of all township is posted on the LaSalle County website, [lasallegcountyil.gov](http://lasallegcountyil.gov) under the department "Assessment". It is the appellant's responsibility to file his/her appeals on or before the filing deadline by:
1. Hand delivering the appeal to the Supervisor of Assessments Office, Monday through Friday, 8:00am to 4:30pm.
  2. Submitting the appeal with an official U.S. postmark, official receipt of a private mail/delivery service or signed affidavit of posting, indicating a date of submission on or before the filing deadline. **Note that the date stamped on metered mail is not accepted by the Board as an official postmark.**
  3. Electronic delivery via email shall be considered dated as of the date received. These are to be emailed to [breview@lasallegcountyil.gov](mailto:breview@lasallegcountyil.gov)
  4. You may fax in you're appeal and evidence but it will need to be sent by 11:59p.m. on the deadline date. (815)434-8327
- E. Burden of Proof.** When overvaluation is the basis of appeal, the value of the subject property must be proven by a preponderance of the evidence.

**F. Evidence. The Board requires both the appeal application form and evidence at the time of filing the appeal.**

**Basis for Assessment Appeals**

**A. Appeals based on the Recent Sale of a Subject Property.**

The Board considers the sale of a subject property, which occurred within twelve (12) months of the January 1, assessment date, as possible evidence of fair cash value/market value, provided the sale is considered an arm's length sale; a true indication of market value. The Board gives the most weight to the following required documentation in such an appeal:

- Documents that disclose the purchase price of a property and the date of purchase, specifically the signed and completed Settlement Statement or the Closing Disclosures and Summaries of Transactions.
- Testimony and/or documentation, such as the recorded Real Estate Transfer Declaration (P-TAX 203) or printout from a multiple listing service – the Closed Client Listing Sheet and Chronological Property Listing History of the subject property.
- If applicable, an itemized bill of Sale, signed by the seller(s) and buyer(s), and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

**B. Appeals based on Market Value using Comparable Sales.**

Overvaluation is when the value indicated by the equalized assessed value of the property exceeds the Property's Fair Cash value, as evidence by the sale data from 2022, 2023, and 2024 (See 35 ILCS 200/1-55). 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" (See 35 ILCS 200/1-55). Fair Cash Value is often used interchangeably with "Market Value".

Burden of Proof. Fair Cash Value/ Market Value is the basis for appeal, the value of the subject must be proven by a preponderance of the evidence.

Evidence Considered. If comparable properties are submitted as evidence for the appeal, it is preferable to select at least three (3) comparables and these must be included with the original appeal. Additional comparables may be included at the discretion of the appellant.

What are Comparable Properties with Usable Sales. A usable sale is an arm's length transaction of property between or among Unrelated parties which has been offered on the open market and advertised for sale. The comparable properties should be located near the subject property and/or in the same neighborhood/subdivision. They should be similar in style (e.g. 1 sty, 2 sty, split level, etc.) construction (e.g. brick, frame, with or without a basement, etc.) age, size (e.g. year built, square footage of building), construction quality and condition to the subject is to be similar. If a comparable is not located in the subject's neighborhood/subdivision, additional explanation may be needed to confirm the similarity and suitability among all comparable properties presented by all parties to the appeal.

**C. Recent Construction.**

A description of what was built (home, addition, deck, garage, shed, patio, porch etc.) shall be provided. If the owner, family member, friend etc. acted as the contractor, then the improvements, building cost invoices and included labor costs, if any was paid out **shall** be included. If you cannot produce labor costs, the board will determine what to add for labor. If recent construction is commercial or industrial property, please submit detailed cost breakdown of all improvements. The breakdown must reflect not only direct construction costs, but indirect costs as well.

*The Board of Review may ask for a complete blue print and/or a final sworn contractor's affidavit of costs when the improvement is new construction.*

**D. Appeals based on Equity (also known as Uniformity).**

Real property assessments shall be valued uniformly as the General Assembly provides by law (art.9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment relative to cash value/market value than assessments of comparable properties.

An assessment which lacks uniformity is one that is valued at a higher level of assessments than assessments of comparable properties. When an appealing uniformity, land and improvements are considered separately based on the appropriate unit of comparison. Land may be valued by front foot, square foot, acre, or site depending on the local market demands. Improvements are generally compared by square footage of living area, with adjustments for differing amenities, square footage, basement, baths, fireplace, porch, deck, garage etc.

When unequal treatment in the application of uniform assessment practices is the basis of appeal, the lack of uniformity must be proven by the appellant with clear and convincing evidence that the subject property's, **assessed price per square foot** for either the building or land is appreciably higher than most other comparable properties after accounting for differences in the assigned value for specific features being assessed.

Since the principle of uniformity relies on property group classifications most often defined by common building and land characteristics in a designated geographic locale which help distinguish a given neighborhood for assessing purposes, the selection of suitable comparable properties in the same neighborhood or area of a township is of critical importance to help meet the standard for presenting clear and convincing evidence. The dynamics for uniformity vary widely from neighborhood to neighborhood. (For example, uniformity in a neighborhood of two-story homes can be significantly different from that found in another near neighborhood of two-story homes due to the age of construction, material costs and quality, etc. In addition, it may take more than three comparable properties to prove unequal treatment.

Burden of Proof. When unequal treatment in the assessment process is the basis of appeal, inequity must be proven with clear and convincing evidence. (Note: Courts in Illinois have found that mathematical exactitudes not an absolute requirement in estimating property assessments.)

Evidence Considered. It is preferable to select at least three (3) comparable properties. However, additional comparables may be included at the discretion of the appellant. The comparable properties should be located near the subject property and/or in the same neighborhood/subdivision. They should be similar in style (e.g. 1 story, 2 story, split level, etc.) construction (e.g. Brick, frame, with or without a basement, etc.) age, size (e.g. year built, square footage of building, quality and condition to the subject is to be similar. If a comparable is not located in the subject property's neighborhood/subdivision, additional explanation may be needed to confirm similarity.

**E. Appeals Based Upon Incorrect Physical Data or Condition**

Incorrect data includes but is not limited to, size of the site, size of the improvements, physical features, condition of the property and locational attributes. Appeals based on property data or condition, the appellant needs to contact their assessor and are urged to schedule a property inspection.

Evidence Considered. If the appeal is based on the application of incorrect subject property data by a township assessor, a copy of the property record card for the subject **shall** be included, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey or construction documents etc. when the basis for appeal is adverse condition of the property, which may require significant costs to cure (that are non-routine maintenance in nature) and/or which affects fitness for occupancy, the required documentation should include date stamped photos, contractor repair estimates or actual paid invoices.

**F. If the Complaint is Based on an Appraisal.**

In the event that supplemental documentation, such as a professional appraisal report to establish market value is to be presented, an appraisal report, prepared by an appraiser who is certified to practice by the State of Illinois, must be received by the Board pursuant the rules of evidence submission. Appraisal report(s) which are not filed in a timely manner will not be considered by the Board. Appraisals and value opinions (including those developed and offered by internet firms), will be given minimal emphasis by the Board of Review unless they are certified in writing by the person developing the opinion of value. **An appraisal done for prior years and for purposes other than establishing market value for assessment purposes (i.e. a mortgage, home improvements. Divorce, etc.) as of January 1<sup>st</sup> of the assessment year, will be reviewed for informational purposes only.**

In order to be considered an appraisal for market value assessment purposes, the appraisal must be:

- Prepared in conformance to the Uniform Standard of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
- Signed by the appraiser(s).
- Presented in its entirety, including all exhibits, with no missing pages.

An appraisal report developed specifically for use at the Board of Review hearing, and shall have a valuation date of January 1, 2025.

**G. Vacancy.** Appeals based on vacancy should address market vacancy, not the property's vacancy alone.

(Springfield Marine Bank v. Property Tax Appeal Board, 44Ill.2d b428, 256 N.E.2D 334., 1970). Therefore, if an appeal for reduced assessment is made based upon increased vacancy, the appellant is required to provide an affidavit of vacancy for 2022, 2023, and 2024, as well as evidence of market rates of vacancy for the same years.

**H. Appeals Based upon Contention of Law.**

**Evidence.** Appeals alleging an incorrect application of law, must include a Brief, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

**I. Income Producing Property.**

When an assessment appeal for an income producing property is based on Fair Cash Value/Market Value, the income and expense data of the property must be submitted as evidence. The Income Approach is most likely not an appropriate valuation approach for single unit residential, duplex, single-tenant, owner occupied commercial or industrial and special purpose properties.

- Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
- Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls, with totals and representative sample of leases submitted by the appellant and any such other documents requested by the Board.  
\*If the property has five or more units or has a non-residential use, the appellant must submit, at the time of filing, income and expense statements for three years prior to the assessment year and detailed rental information.

**Any party submitting an income approach should note:** 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/market value' for taxation purposes" (Springfield Marine Bank v. Property Tax Appeal Board, 44Ill.2d b428, 256N.E.2D 334., 1970). Thus, any income approach should provide evidence of market-derived income, vacancy, expenses and rate of return.

All parties are advised that 'Where the correctness of the assessment turn 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 Omnio Chicago, 1<sup>st</sup> App. Dist., 2015) 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 subject in question.

- J. Preferential Assessments.** Preferential Assessments are assessment procedures established by Article 10 of the Illinois Property Tax Code. Appeals alleging that a property qualifies for a preferential assessment under Article 10 shall include a brief, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question, together with an explanation of why the property in question qualifies for such preferential assessment and the valuation sought by the appellant.

### **Assessor's Requests of the Board of Review**

- A. Certificate of Error.** A Certificate of Error corrects a property tax bill that has already been issued to correct "an error in fact" in the assessment of the property, "other than errors of judgement as to the valuation of the property" (See 35 ILCS 200/16-75)

Basis for a Certificate of Error include:

- Homestead exemptions for which a property was eligible but the exemption was not applied to the tax bill.
- Duplicate assessment.
- Improvements damaged or destroyed.
- Incorrect description of property assessed.
- Approval of a non-homestead property tax exemption by the Department of Revenue if the property was eligible prior to the year for which it was approved (See 35ILCS 200/14-55)

Therefore, requests for Certificates of Error will be accepted only when submitted by Township Assessors or the Supervisor of Assessments. Additionally, the Board may issue a Certificate of Error on its own motion. In order to meet statutory deadlines, requests for Certificates of Error for the 2024 tax year must be filed with the Clerk of the Board after the Board of Review closes for the 2024 tax year.

- B. Assessor Correction Requests to the Board of Review.** The Township Assessor **SHALL NOT** initiate an appeal on behalf of a taxpayer. The assessor may only initiate a change by the Board of Review if the purpose is for an error in fact (clerical error) or an instant assessment ten (10) days prior to the last hearing for the 2025 tax year.
- C. Omitted Property.** When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35ILCS 200/9-160, et seq.)  
If the Board initiates proceedings to place omitted property on the tax roll, the Board gives written notice to the concerned parties at least ten (10) days prior, advising them of the Board's proposed action.

### **Non-Homestead Exemptions**

- A. Applications.** Applications for Non-Homestead exemptions must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-300-FS (for federal and state agencies), PTAX-300-H and PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion are available at the office of the Supervisor of Assessment and online on our website at [lasallecountyil.gov](http://lasallecountyil.gov). (Go to departments and choose Assessment) If an exemption for multiple parcels is being sought, separate applications may be required. See the Illinois Department of Revenue general instructions to determine the required number of separate applications. According to the Illinois Department of Revenue, failure to answer all questions and provide all evidence will result in the return of the petition and delay a final decision.
- B. Notifications of Units of Government.** If the request for an exemption would reduce the assessment by \$100,000 or more, the applicant or their attorney, must notify the units of government in their jurisdiction. A copy of the notice and postal return receipt for each unit of government must be submitted with the application at the time of filing.

- C. Deadline.** They are processed throughout the assessment/tax year. Taxing bodies wishing to intervene must file a *Request to Intervene* five (5) days in advance of the exemption hearing.
- D. Decision.** The Board of Review makes a recommendation to the Illinois Department of Revenue on whether or not a Non-Homestead exemption should be approved. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and then renders the final decision.

### **Adoption of Board of Review Rules**

These rules and procedures are adopted for the 2025 session of the LaSalle County Board of Review as of 4/17/2025

Benjamin Dolder, CIAO, Chairman  
Judith McConville, Member  
Joseph McConville, Member  
Kathy Watts, Alternate Member

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Stephanie R. Kennedy, CCAO, Clerk

## **CHECK LIST FOR FILING AN APPEAL:**

- ☐ **Did you completely fill out your form?**
- ☐ **Did you include your opinion of the correct assessed value?**
- ☐ **Did you mark the box if the reduction in assessment is over \$100,000?**
- ☐ **Did you provide all evidence/information you wish the Board to consider?**
- ☐ **Did you (or your attorney) sign and date your appeal form?**
- ☐ **If you are an attorney filing on behalf of an owner or taxpayer, did you include a letter of authorization signed by the property owner or taxpayer?**
- ☐ **If your property is in corporate ownership (including closely held LLCs), is your filing handled by an attorney?**
- ☐ **Did you submit one (1) copy of the appeal form and one copy of any supporting evidence?**
- ☐ **Did you file the complaint by the deadline?**
- ☐ **If mailing the complaint, are you sure the postmark will be on or before the deadline? (Note, that the date stamped on metered mail is not accepted by the Board as an official post mark.)**
- ☐ **Did you complete and submit Commercial Vacancy Affidavit?**
- ☐ **Did you complete and submit Commercial Income/Expense form?**