

GRUNDY COUNTY BOARD OF REVIEW
111 EAST WASHINGTON STREET
MORRIS, ILLINOIS 60450 (815)941-3269

2023 RULES OF GOVERNMENT

BOARD OF REVIEW

bor@grundycountyil.gov

The Grundy County Board of Review shall hold its meetings in the Grundy County Courthouse, 111 E. Washington St., Morris, Illinois, and at such places as may be determined necessary by said Board.

1. The Order of Business of the Board shall be as follows:
 - a. Reading and approving the record of proceedings of the last meeting
 - b. Consideration of petitions for exemptions
 - c. Consideration of Certificates of Error
 - d. Consideration of petitions to increase or decrease property assessments, and conduct hearings of owners and/or their attorneys
 - e. Any other business brought before the Board
2. All sessions of the Board will begin at 9:00am, unless otherwise posted.
3. Any person or corporation desiring to complain to said Board shall file a full and complete complaint with the Clerk of the Board on or before 30 calendar days after date of publication of the current year assessment list. All forms used for appeals are available at the Supervisor of Assessments office, 111 E. Washington Street, Morris, Illinois, or at www.grundycountyil.gov
 - a. All complaints shall be entered on a form prescribed by the Board of Review.
 - b. As each full and complete complaint is filed with the Board, the same shall be numbered in consecutive order and entered upon the docket kept by the Clerk of the Board.
 - c. Facsimile, personal email, or other forms of submission, other than the Grundy County web portal, will not be accepted.
 - d. All appraisals should be full and complete at the time of submission, shall be done by an appraiser licensed in the State of Illinois, shall bear the date of January 1 of the effective assessment year, and shall be for the specific purpose of objecting to the assessment.
 - e. For any complaints requesting reduction of over \$99,999 of assessed value, sufficient evidence, typically an appraisal, shall be received by the Board of Review within 10 calendar days of the complaint submission or no later than 3 business days of the scheduled hearing.
 - f. All complaints shall have an assessed value request to be considered complete.
 - g. On all appeals based on equity, 3 comparable properties shall be used and completed in full. Data on comparables is available on-line at grundyco.org/assessor/board-of-review or at the Supervisor of Assessments office.
 - h. On all appeals based on sales, comparables from the 3 previous years may be used, with an emphasis on more recent sales. Any sales after January 1 of the assessment year may not be considered.
 - i. Incomplete complaints will be returned to the property owner, regardless of who submitted the complaint forms. Complaints may be resubmitted but will not be accepted unless the re-submittal is postmarked within 10 business days of the original receipt date (or the established filing deadlines, whichever is later). The Clerk of the Board is authorized to enforce these provisions on behalf of the Board.
 - j. All complaints that are blank or otherwise lack proper evidence may result in a dismissal of the complaint for lack of evidence.

4. Complaints as to the equality of the assessments between townships or in any portion of the county may be made, but the same shall contain such facts as will enable the Board to equalize the same.
5. Only an owner of property dissatisfied with the property's assessment for taxation purposes, or a taxing body that has a revenue interest in the property, may file a complaint with the Board.
 - a. Any attorney filing a complaint on behalf of a property owner must have authorization by the owner of record; this authorization must be on the form provided by the Board, must accompany the original complaint form and be specific to the property, or the form and/or complaint will be returned to the property owner.
 - b. Any non-owner representing an owner before the Board of Review is engaged in the practice of law; therefore, only attorneys licensed to practice law in the State of Illinois may file a complaint on behalf of a property owner.
 - c. Any appraiser appearing who may give testimony for an owner before the Board shall have provided the Board with a copy of the full written appraisal report no later than 10 calendar days after the established complaint submission deadlines, or no later than 3 business days of the scheduled hearing.
6. In connection with any proceeding before the Board, the Board shall have the full authority to:
 - a. Conduct and control the procedure of the hearing.
 - b. Admit or exclude testimony or other evidence into the record pursuant to these rules
 - c. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer up evidence
 - d. Require the production of any book, record, paper or document at any state of the complaint or of the hearing, which is the foundation for any evidence or testimony presented in the complaint. The failure to produce any said proof or evidence may result in the dismissal of the complaint.
7. All hearings will be held in the Grundy County Courthouse, 111 E. Washington Street, Morris, Illinois, or such other location as posted by BOR.
 - a. Any single member of the Board may act as a hearing officer. No decision shall be finalized without concurrence of at least two members of the Board.
 - b. The Board shall have the right to limit each complaint to one hearing only. Complainants will be mailed notification by US Mail of the hearing date and times. Scheduled hearing date and times will not be changed unless the Grundy County Courthouse is closed for weather or other emergency-related reasons.
 - c. Hearings on multiple parcels will only be allowed if ownership of all parcels is the same.
 - d. In any appeal where the Board has given written notice of a hearing, if a complainant fails to appear for a scheduled hearing, the Board will take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just, including dismissal of the complaint.
 - e. The complainant or the complainant's attorney may present testimony regarding the assessment and shall be required to answer any questions of the Board.
 - f. Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or the complainant's attorney, they may not conduct questioning, introduce evidence into the record, or conduct themselves in a manner which may be interpreted as the unauthorized practice of law.
8. The Board of Review may amend these rules anytime when, in the opinion of the Board, substantial justice requires.