



DUPAGE COUNTY

**COMPLIANCE TO PA 096-0122
THE HOMESTEAD ASSESSMENT TRANSPARENCY ACT**

REPORT COMPILED PURSUANT TO PA 096-1418

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Introduction

Public Act [096-1418](#), also known as Senate Bill 3638, empowered the newly created Taxpayer Action Boards to oversee the implementation of the [Homestead Assessment Transparency Act](#) in Cook, DuPage, Kane, Kendall, Lake, McHenry and Will Counties. This report was compiled to assist the DuPage County Taxpayer Action Board measure DuPage County's compliance with this act.

The report contains three main sections that outline the required changes effected by the Homestead Assessment Transparency Act. These sections include:

1. Disclosure of Rules and Procedures of the Board of Review.
2. Explanation of equalization factors calculated and applied by the Supervisor of Assessments.
3. Required disclosures in the mailed Change of Assessment Notices.

Each section is divided into three parts:

1. An excerpt from the relevant statute defining the requirement.
2. A summary description of the compliance measures taken by DuPage County.
3. Copies of the actual disclosure(s) made responsive to the statute.

Where appropriate, links are provided to the actual source documents or references that are responsive to the new requirements so a firsthand verification of the disclosures is possible.

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Section One:

Rules and Procedures of the Board of Review

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Rules and Procedures of the Board of Review

Excerpt of Relevant Portion of the Property Tax Code:

([35 ILCS 200/6-60](#) new)

Sec. 6-60. Rules and procedures. The board of review in every county with less than 3,000,000 inhabitants must make available to the public a detailed description of the rules and procedures for hearings before the board. This description must include an explanation of any applicable burdens of proof, rules of evidence, timelines, and any other procedures that will allow the taxpayer to effectively present his or her case before the board. If a county Internet website exists, the rules and procedures must also be published on that website.

Summary of Compliance:

Prior the drafting and subsequent enactment of the Homestead Assessment Transparency Act, DuPage County was already providing the information as required by Section 6-60. The following are responsive to this portion of the Property Tax Code:

1. A copy of the detailed written DuPage County Board of Review Rules and Procedures is provided to public upon request.
 - a. A copy of these rules is attached.
2. Rules and Procedures also published on Supervisor of Assessments website.
 - a. Rules Webpage (Addendum A-1):
<http://www.dupageco.org/SOA/1479/>
 - b. Board of Review Departmental Overview (Addendum A-2):
<http://www.dupageco.org/SOA/1470/>
 - c. Assessment Appeal Overview (Addendum A-3):
<http://www.dupageco.org/SOA/15127/>

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**Related Documents:
Rules and Procedures of the DuPage County Board of Review**

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Addendum A-1: Board of Review Rules ([Copy of Webpage](#))

Rules of the DuPage County Board of Review

The Illinois statute creating County Boards of Review (the Board) requires the Board to publish reasonable rules for the guidance of persons doing business with said Board ([35ILCS 200/§9-5](#)).

A message from the DuPage County Board of Review...

It is strongly recommended that the taxpayer discuss their real estate assessment with the township assessor prior to the filing of an appeal 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 an appeal. (Township Assessor information may be found on the Assessor Directory webpage)

After talking with the township assessor, if the taxpayer still wishes to pursue an assessment appeal, they need to familiarize themselves with the following rules governing hearings before the Board.

It should be noted that the time period for filing an appeal is not extended while discussing the assessment with the township assessor.

RULE 1. MEETINGS AND ADMINISTRATION

Meetings. The regular meetings of the Board shall be held at the DuPage County Jack T. Knuepfer Administration Building, 421 North County Farm Road, Wheaton, Illinois. The Board will convene as necessary to conduct matters of business.

Communications. All communications to the Board shall be addressed to the Board of Review, 421 North County Farm Road, Wheaton, Illinois 60187. The telephone number is (630) 407-5888.

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.

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

Addendum A-1: Board of Review Rules ([Webpage](#))

Failure to Follow Board Rules. Failure to follow any rules may, in and of itself, be grounds for the denial of any assessment reduction.

Conduct of Appeal Hearings. In connection with any hearing before the Board, the Board shall have full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into the record.
3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
4. Require the production of any book, record, paper or document at any state of the appeal or of 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 the subject property. The failure to produce a requested book, record, paper, or document or failure to allow a property inspection within the prescribed time frame set out by the Board may result in the assessment as equalized, being confirmed.
5. Improper Conduct or Language. When an appellant, the appellant's attorney or agent, or the appellant's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding, the Board, by any Member, or Hearing Officer, may request that the offending individual leave the proceeding.

Freedom of Information Act Policy. The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5 ILCS 140). The following information is provided in accordance with the Act.

- a. The Board is responsible for hearing appeals, corrections, and requests for certificates of error on property assessments from the county's nine townships, acting on these applications, reviewing and making recommendations on exempt-property applications, and representing the interest of DuPage County before the Property Tax Appeal Board.
- b. The Board's office is located in the Jack T. Knuepfer Administration Building, 421 N. County Farm Road, Wheaton, Illinois 60187.

Addendum A-1: Board of Review Rules ([Webpage](#))

Open Meetings Act Policy. Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120).

1. Audio or video recording is permitted by any person. Such recording cannot be done in such a way as to disrupt the hearing. Participants shall be required to identify themselves to facilitate such recordings. The Clerk of the Board must be informed that audio or video recordings will be made of a hearing in advance of that hearing. The audio or video recorder must provide a copy of the video or audiotape to the Board within fifteen (15) days after the hearing. The cost of the copy will be borne by the recorder.
2. The Board does not provide transcripts of a hearing; if an appellant or the attorney for the appellant desires a transcript, a court reporter must be retained at the expense of the appellant or the attorney for the appellant. A certified copy of the transcript of the hearing must be provided to the Board within fifteen (15) days of the hearing date. The cost of the transcript will be borne by the appellant.
3. The Board's assigned hearing room has a limited capacity. If the appellant or the appellant's attorney anticipates the attendance of more than five witnesses or other persons, the appellant or the appellant's attorney must immediately contact the Clerk of the Board, who will attempt to 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 to those who can be safely admitted.

Hearing Officers. Any single member of the Board of Review, including alternate members, may conduct a hearing. No decision on an assessment appeal shall be finalized without concurrence from a second hearing officer.

RULE 2. DUTIES OF THE CLERK

The Clerk of the Board shall file all appeals and exemption petitions in order of their presentation, giving said appeal or exemption petition a number, and shall note the number and type of appeal or exemption petition in the records of the Board.

When said appeals or exemption petitions have been acted upon, the decisions of the Board shall be entered into said records.

All appeals against real estate assessments shall be classified by township.

Addendum A-1: Board of Review Rules ([Webpage](#))

RULE 3. EXEMPTIONS

Applications for non-homestead exemptions must be filed on forms furnished by the Board. The parcel number must be on the application. A separate fully completed application must be submitted for each individual parcel. Supporting documentation must be submitted in duplicate for each application. Where applicable, forms must be notarized.

An Affidavit of Use must be submitted for all applications for property tax exemption, except property of the State of Illinois or the United States Government.

Original photographs must be submitted for all applications for property tax exemption.

If the request for an exemption would reduce the assessment by \$100,000 or more, the petitioner or agent for the petitioner must notify any municipality, school district, community college district, and fire protection district in which the property is situated. The petitioner must provide to the Clerk of the Board, proof of said notification.

The final date for filing non-homestead exemptions is December 31, or the final filing date for appeals for the particular township, whichever occurs earlier.

The Board shall forward your application with its recommendation to the Illinois Department of Revenue for final determination. Your application may require a hearing before the Department. If evidence is presented at the hearing that your application is contrary to law, the Board of Review's legal counsel is granted the power to change the Board's recommendation so that it conforms to the law. The publication of this Rule is declaratory of an existing Rule.

RULE 4. ASSESSMENT INCREASES OR OMITTED PROPERTIES

Any member of the Board may institute the proceedings designed to correct an omission of assessment or cases of an error in an assessment. In cases of an omitted assessment or under-assessment, a notice shall be sent to the person or corporation concerned, directing them to appear and show cause, if any, why the assessment should not be made or increased.

If the owner, agent, or attorney has no objection to the tentative Board increase in assessment, there is no need for an appearance at the hearing.

Addendum A-1: Board of Review Rules ([Webpage](#))

RULE 5. CERTIFICATES OF ERROR

A Certificate of Error, presented by the DuPage County Supervisor of Assessments, for the endorsement of the Board of Review, must be accompanied by satisfactory evidence.

RULE 6. ASSESSOR'S CORRECTIONS

The final date for reductions issued by the township assessor shall be the Friday following the last day of hearings for that township.

RULE 7. REDUCTIONS OF \$100,000 OR MORE IN ASSESSED VALUATION

Pursuant to Chapter 35, Illinois Compiled Statutes (ILCS), Act 200/§16-55, if an appellant is requesting a reduction in assessed valuation of \$100,000 or more, it is required that the Board notify each respective taxing district. It is therefore required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided the Board will not make a reduction of \$100,000 or more.

Any taxing body wishing to intervene in a matter already before the Board must file a Request to Intervene. Such filing must be made within ten (10) days of the postmarked date appearing on the notice which is furnished to the taxing districts in which the subject property is located.

In instances where a taxing district has filed as an Intervenor concerning a matter before the Board, in accordance with statute, such district has no more than fourteen (14) days after the aforementioned postmark, to furnish the Board with evidence supporting their opinion of value.

Attorneys representing a taxing body must provide a letter of authorization from the taxing body.

Addendum A-1: Board of Review Rules ([Webpage](#))

RULE 8. FILING APPEALS

A separate appeal form must be filed for each assessed parcel of real estate. The appeal shall be made on forms provided by the Board. All appeal forms must be filed with the Clerk of the Board by the tenth day of September of the assessment year or no later than thirty days after legal publication of assessments of the relevant township.

The Board of Review requests that all parties to an appeal utilize the prescribed forms and comparison grids of the DuPage County Board of Review. These forms are available at all township assessor offices, the Chief County Assessment Office and via the County's website (www.dupageco.org/soa).

Incomplete appeal forms or facsimiles of the prescribed form will not be set for hearing and may result in dismissal of the appeal. The Board of Review will accept an assessment complaint on a parcel(s) filed by the owner, the taxpayer of record, or an agent with proper authorization.

Mailings postmarked by the United States Post Office are deemed filed on the date postmarked. 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.

The Board of Review will not send forms out by overnight express, fax machine, or any method other than first class mail.

Faxed appeals will not be accepted.

Letters of Authorization. An attorney or agent, acting on behalf of an appellant, must attach a letter of authorization with the appeal or the owner and agent or attorney must sign the appeal form in the spaces provided. This authorization must be included with the appeal at the time of filing or a hearing will not be scheduled.

Any non-owner filing an appeal must have authorization by the owner. Authorizations signed by management agents, association presidents, or any party other than the property owner will be dismissed.

Addendum A-1: Board of Review Rules ([Webpage](#))

RULE 9. CONTENT OF APPEALS

When appealing, all parcels included in that property must be filed on, even if a reduction is sought on only one parcel.

The Board will make its decision based on the evidence submitted. The Board requires that the appellant's evidence, together with two (2) copies of that evidence, be submitted along with the original appeal form, except for a documented appraisal report, which must be received in the Board office (irrespective of postmark) no more than ten (10) calendar days after the filing deadline. Copies of all appeals and evidence supplied with the appeals are forwarded to the township assessor.

In the case of residential property, such evidence may consist of, but is not limited to, the following:

1. Listing contract or Multiple Listing Service catalog pages.
2. 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.
3. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
4. Multiple Listing Service catalog pages showing sales price, sales date, descriptive data, and a photograph of a comparable house. Comparable properties should be located near the subject property and/or in the same subdivision or neighborhood code. If the comparable properties submitted are not located in either your neighborhood or subdivision, further explanation may be required in your appeal. They should be similar in size, construction, quality, age, style and condition to the subject property. Usually three or more such comparable properties with current sales to January 1 of the year in question can provide strong indications of the fair market value of the property in question. Comparable properties offered in testimony that were not submitted with the original appeal, unless provided to all parties prior to a hearing, may not be considered by the Board.
5. An appraisal made by an Illinois State Licensed or Certified appraiser showing the value dated as of January 1 of the year in question.
6. The assessed value of comparable properties (and how they demonstrate comparability) if appealing the uniformity of the property in question.

Addendum A-1: Board of Review Rules ([Webpage](#))

In the case of income-producing properties, such evidence may consist of, but is not limited to the following:

1. Listing contract or Multiple Listing Service catalog pages.
2. Sales contract and closing statements and RESPA statements showing the purchase price and closing date of the property in question.
3. Data sheets reporting the sale price and date, and including descriptive data of comparable sold properties.
4. An appraisal made by an Illinois State Certified General appraiser showing the value dated as of January 1 of the year in question.

All income-producing property appeals should include three (3) concurrent years of operating statements, current leases and rent rolls, and notarized vacancy affidavits.

The Board shall consider sales of the subject that occurred within twelve months of the assessment date as possible evidence of market value. The Board requires that the following information be provided if a recent sale of a property is important in an assessment appeal case:

1. Documents that disclose the purchase price of the property and the date of purchase if it took place (the Settlement Statement, or RESPA, with the State of Illinois PTAX form).
2. Both the seller's and the buyer's identities must be revealed, as well as any other relationship between them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arms-length.
3. Include copy of the most recent appraisal
4. Any personal property included in the sale must be fully documented including its fair cash value.

Appellants are urged to schedule a property inspection with the assessor's office for appeals related to the description, physical characteristics and condition of the subject property.

Addendum A-1: Board of Review Rules ([Webpage](#))

RULE 10. HEARINGS

The Board will notify each appellant by mail when such appellant shall appear before the Board to be heard on their appeal. If circumstances prevent the appellant from attending the hearing, please call (630) 407-5888. Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed.

Failure to submit evidence or attend the scheduled hearing will result in dismissal of the appeal.

All hearings are by law open to the public and may be recorded. Audio If a transcript of a hearing is desired, a court reporter must be obtained prior to the hearing, at the expense of the appellant.

Be prepared to discuss the fair cash value of the property as of January 1, of the assessment year in question. Current law of the State of Illinois holds that the equalized value of all property in DuPage County shall be 33.33% of fair cash value. Illinois law defines fair cash value 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. Illinois law specifies that 33.33% of fair cash value shall be measured by the results of the Illinois Department of Revenue's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected. If the real estate market appreciated during the three-year window of time used to calculate the statutory level of assessment, the assessed value is typically less than 33 1/3% of the fair cash value as of the assessment date. If the real estate market declined during the three-year window of time used to calculate the statutory level of assessment, the assessed value is typically more than 33 1/3% of the fair cash value as of the assessment date.

When fair cash value is the basis of the appeal, the value of the subject property must be proved by a preponderance of the evidence. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. This evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

Addendum A-1: Board of Review Rules ([Webpage](#))

The Illinois Department of Revenue specifies criteria for determining the applicability of an individual sale as an appropriate indication the property's current fair market value and the subsequent eligibility of the sale to be used in the State's sale to assessment ratio studies. The Board of Review recognizes these criteria as a reasonable procedure to measure if a recent sale is a reliable indication of a property's fair market value. Unless clear and convincing evidence is provided to the contrary, the Board of Review will only accept sales that meet the Illinois Department of Revenues criteria for inclusion in a sale to assessment ratio study as evidence of value.

Appeal hearings will be conducted in the following format: The appellant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board. The Township Assessor or a representative from his/her office may also be present to give evidence concerning the property and its assessment. Each party may then present closing or rebuttal remarks and then the hearing will close.

Because of the volume of appeals before the Board, most residential hearings are scheduled at fifteen-minute intervals. All presentations by the appellant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame.

The Board shall hear appeals, and may confirm the assessment, or raise or lower the assessment of any particular parcel of real property when it finds such assessment to be in error. The Board has statutory authority to increase assessments in instances where the Board is of the opinion that the property is under-assessed.

RULE 11. DECISIONS OF THE BOARD

The appellant will be notified in writing of the Board's decision upon completion of all hearings for the county. This usually occurs the following March. No decisions will be released prior to that time.

All decisions of the Board may be appealed to the Property Tax Appeal Board as provided by statute. All decisions of the Board are subject to equalization.

Addendum A-1: Board of Review Rules ([Webpage](#))

Any or all the foregoing rules may be waived in a particular instance or revised upon a majority vote of the Board of Review.

DuPage County Board of Review:
Anthony A. Bonavolonta, Chairman
Charles R. Van Slyke, Jr., Member
Carl E. Peterson, Member

These rules were approved and adopted on 03/30/2010.

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Addendum A-2: Board of Review Department Overview ([Copy of Webpage](#))

The Board of Review is a quasi-judicial agency established by State Statute with the intent of providing property owners with an informal venue to resolve assessed value disputes. The Board of Review does not have the authority to directly change actual property tax bills. The Board of Review consists of three members who are required by law to have prior real estate experience and pass a State administered exam demonstrating real estate appraisal proficiency and an understanding of the Illinois Property Tax Code. In addition to the three regular board members, the Board of Review utilizes expanded members who are required to have the same minimum qualifications as the regular Board of Review members.

From Section 16-55 of the Property Tax Code: "On written complaint that any property is overassessed or underassessed, the board shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the board or the department."

Duties, Responsibilities, and Procedures for Boards of Review

The Board of Review is the final local authority with the power to ensure a uniform and equitable local property assessment. Once an assessment is completed, the township assessor no longer has jurisdiction over the assessment for that particular year. The Township Assessor returns the assessment books to the Supervisor of Assessments, who is empowered to make necessary revisions before the assessment changes are published. Once the assessments are published, the books are certified to the Board of Review. If the Township Assessor identifies the need for an assessment correction after the assessment books are certified to the Board of Review, the assessor may recommend an assessment revision by submitting a timely petition to the Board of Review.

The primary duty of the Board of Review is to examine and review the assessment roll to determine that the assessment work was accurately completed. In addition, it is the board's responsibility to review the degree of uniformity between individual assessments, assessment jurisdictions, and classes of property, and make the necessary corrections to ensure uniform results. This, in turn, ensures that the tax burden is equitably and uniformly distributed among all taxpayers within a particular taxing district.

Addendum A-2: Board of Review Department Overview ([Webpage](#))

The Board of Review must address four questions.

1. Is all of the taxable property listed on the assessment roll?
2. Is comparable property valued similarly?
3. Is the median level of assessment uniform between all classes of property in all assessment districts?
4. What property should be exempt from property taxes because of its use or ownership?

Other Duties of the Board of Review

The duties of the Board of Review include the following:

1. Raise individual assessments when it is determined the assessments are too low. (After notice to the taxpayer and an opportunity for a hearing.)
2. Lower individual assessments when it is determined the assessments are too high. (After notice to the taxpayer and Supervisor of Assessments in accordance with Section 16-55 of the Property Tax Code.)
3. Add taxable property to the roll. (After notice to the taxpayer and an opportunity for hearing, when real property has been omitted for the current or prior years.)
4. Determine the exemption of homestead property.
5. Assess property no longer exempt from taxation.
6. Equalize assessments between townships, areas, and classes of property.
Note: In all six of the above duties, the Board of Review may act either on its own motion or on the complaint of a property owner or a taxing body.
7. Review non-homestead exemption applications and make recommendation to the department for final determination.
8. Boards of Review are required to publish, by township, a list of changes they have made in assessments or certificates of error in accordance with Section 12-60 and Section 12-45 of the Property Tax Code, within 30 days of adjournment.

Addendum A-2: Board of Review Department Overview ([Webpage](#))

Material from the IL-DOR publication PTAX-1-BR was incorporated into the above information

Board of Review Links

[Appealing an Assessment](#)

[Assessment Appeal Forms](#)

[List of Board of Review Assessment Revisions](#)

[Illinois Department of Revenue](#)

[Illinois Property Tax Appeal Board](#)

Relevant Portions of the Property Tax Code (35 ILCS 200/ 1-1 et seq.)

Boards of Review: [35 ILCS 200/6-5 to 6-55](#)

Revisions and Corrections: [35 ILCS 200/12-40 to 12-65](#)

Exemptions: [35 ILCS 200/15-5 to 15-185](#)

Review of Assessment Decisions: [35 ILCS 200/16-20 to 16-90](#)

Relevant Portions of the Illinois Administrative Code (Title 86, Chapter 1)

Non-Homestead Exemption Proceedings: [Section 110.115](#)

Board of Review Procedures and Records: [Section 110.140](#)

Course and Examination Requirements of Board of Review Members: [Section 110.155](#)

Addendum A-2: Board of Review Department Overview ([Webpage](#))

Regular Board Members

ANTHONY A. BONA VOLONTA, CHAIRMAN
CHARLES R. VAN SLYKE, JR.
CARL E. PETERSON

Expanded Board Members

MATTHEW BULTHUIS
ROGER R. DOOLEY
MARK GASICK
JOSEPH SCILLUFFO
MARTIN STONIKAS
JON SUTHERLAND
KATHRYN F. VLAHOS
DONALD WHISTLER

[Freedom of Information Act: Board of Review Statement of Policy](#)

Addendum A-3: Assessment Appeal Process ([Copy of Webpage](#))

Assessment Appeal Process

Property owners have an annual opportunity to appeal their assessments to the DuPage County Board of Review. The period during which an appeal may be filed begins on June 10th of the assessment year, and ends September 10th or thirty days after the publication of the township assessment roll, whichever is later. You may view the assessment publication dates and corresponding Board of Review Deadlines for each township on this webpage.

An assessment appeal does not address the amount of the property tax bill, it is an attempt to prove that the assessed value overstates the property's market value, or is higher than the estimated value of similar properties.

Property owners who question their assessments are encouraged to first call or visit the Township Assessor's office to review the information in their property files.

If the property owner still believes that his/her property is over assessed, he/she may file an assessment appeal. You may download assessment appeal forms from our forms and documents webpage.

A property owner must provide evidence to support his/her assessment appeal. This evidence should include three (or more) comparable properties. These comparables should be similar properties to the subject, preferably within the same neighborhood.

If the appeal is based on market value, the comparables must be properties that sold recently. If the appeal is based on assessment uniformity, the comparables should be similar properties with similar amenities. The Township Assessor's staff will also compile sales and/or uniformity comparables to present to the Board of Review.

After the appeal deadline, Board of Review hearings are scheduled. At the hearing, the appellant is given the opportunity to explain his/her case. The Township Assessor or a Deputy Assessor will respond, and present an analysis of both the Appellant's Comparables and the Assessor's Comparables.

The Board of Review may ask questions of the appellant and the Assessor. After the hearing, the Board will render a decision. The decision is mailed to the property owner after all Board of Review action is completed for the tax year.

Addendum A-3: Assessment Appeal Process ([Webpage](#))

If a property owner is not satisfied by a decision of the Board of Review, he/she may then appeal to the Illinois Property Tax Appeal Board, or to the Circuit Court.

When preparing an assessment appeal, please remember:

- The best evidence to value is a recent appraisal, a recent sale of the property, or recent sales of similar properties.
- Assessed values are required by law to be based upon the three prior years of actual sales transactions within the jurisdiction.
- For example, the 2008 assessed value was based upon sales occurring during the 2005, 2006 and 2007 calendar years.
- Be sure to review your property characteristics at the assessor's office before filing an appeal.
- Understand that Fair Market Value is not the highest or lowest selling price of a property but the most probable selling price.
- When comparing properties in your area, use only similar properties (i.e. same design, same size, etc.).

Section Two:

**Explanation of Equalization Factors by Chief Country
Assessment Officer**

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Explanation of Equalization Factors by Chief Country Assessment Officer

Excerpt of Relevant Portion of the Property Tax Code:

([35 ILCS 200/9-213](#) new)

Sec. 9-213. Explanation of equalization factors. The chief county assessment officer in every county with less than 3,000,000 inhabitants must provide a plain-English explanation of all township, county, and State equalization factors, including the rationale and methods used to determine the equalizations. If a county Internet website exists, this explanation must be published thereon, otherwise it must be available to the public upon request at the office of the chief county assessment officer.

Summary of Compliance:

Prior the enactment of the Homestead Assessment Transparency Act, DuPage County was already compliant with Section 9-213. The following are responsive to this portion of the Property Tax Code:

1. Since 2008, the Supervisor of Assessments Office provides a detailed plain English explanation of the equalization factors applied in DuPage County to members of the public upon request. (2009 explanation attached)
2. Since 2008, the Supervisor of Assessments Office publishes a detailed plain English explanation of the equalization factors applied in DuPage County on the County website. The summary and property specific source data used in the equalization factor calculations are also available for download on this webpage.

See: <http://www.dupageco.org/SOA/1472/>

3. The Supervisor of Assessments Office publishes a copy of the Illinois Department of Revenue's PTAX-1004, "A General Guide to the Local Property Tax Cycle".

See: <http://www.dupageco.org/SOA/Docs/19080>

4. The Supervisor of Assessments Office publishes a copy of the Illinois Department of Revenue's Publication 136, Property Assessment and Equalization".

See: <http://www.revenue.state.il.us/Publications/Pubs/PUB-136%20.pdf>

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**Related Documents:
Explanation of Equalization Factors**

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Addendum B-1: DuPage Equalization Factor Explanation ([Copy of Webpage](#))

General Information

The Illinois Property Tax Code specifies the relationship between a property's assessed valuation and its fair cash value. With the exception of Cook County, properties that are not exempt from taxation or that do not qualify for statutory preferential assessment treatment (i.e., Farms, Open Space, Religious Organizations, etc.) are required to be assessed at 33 1/3% of their fair cash value.

The Illinois General Assembly has placed restrictions within the Property Tax Code that somewhat disconnect the timely relationship between property values and property assessments. State law requires the assessed values to be calculated based upon data from the three prior calendar years before the assessment date. In appreciating markets, this forces current property assessments to lag behind recent sales prices, and in declining markets, the decline of assessed values is delayed.

The General Assembly incorporated a series of checks and balances within the Property Tax Code to insure that the relationship between the assessed value and the property's fair cash value is uniform. The foundation of this assessment oversight system is an independent statistical testing process which monitors the relationship between these two variables known as a sales ratio study. The Illinois Department of Revenue is required to compile yearly sales ratio studies for each county and globally adjust the assessments within the county if the relationship between the assessed values and the sales prices are not at the statutory level.

Assessed values may be changed either individually or as a group by the application of an equalization factor. Factors may be issued at the state, county or township level. The Property Tax Code requires local assessment officials to individually review and adjust, when necessary, assessed values once every four years. Even though the Property Tax Code only requires the individual adjustment of assessed values once every four years, the statutory relationship between assessed values and sales prices must be maintained each year. During non-reassessment years, property assessments are typically adjusted by applying an equalization factor.

Assessment changes caused by State factoring may not be appealed to local appeal boards and are not finalized until shortly before tax bills are issued. Most counties try to avoid this situation by attempting to reach the statutory percentage of market value earlier in the assessment cycle by applying equalization factors at the local level. Local equalization provides property owners the opportunity to appeal the equalized value and publicly discloses the new assessment much earlier within the annual assessment cycle. The State historically has used one factor for an entire county when State equalization was required. When assessed values are adjusted by local equalization, sales data is taken from within individual townships to calculate a township-specific factor resulting in assessed values that are more representative of actual fair cash values.

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

Initial 2009 DuPage County Level of Assessment before Township Revisions

On April 1, 2009, the Illinois Department of Revenue provided DuPage County and the Township Assessors with an official measurement of the relationship between the assessed values and the fair cash values at the conclusion of the 2008 assessment cycle. As required by law, this calculation was built upon the results of the 2006, 2007 and 2008 Department of Revenue Sales Ratio studies. The individual township ratios from these studies were adjusted by the Department to account for changes in assessed value from the original assessment date through the conclusion of the 2008 assessment cycle. The following is a summary of the Department's findings at the conclusion of the 2008 assessment cycle:

<u>Township</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>3-Year Average</u>
Addison	31.74%	32.08%	34.86%	32.89%
Bloomingtondale	32.43%	32.72%	34.98%	33.38%
Downers Grove	32.46%	32.64%	34.69%	33.26%
Lisle	32.09%	32.55%	33.95%	32.86%
Milton	32.42%	32.55%	34.25%	33.07%
Naperville	32.44%	32.13%	33.58%	32.72%
Wayne	32.46%	32.96%	35.21%	33.54%
Winfield	32.60%	32.05%	34.41%	33.02%
York	31.91%	33.04%	35.15%	33.37%

(Source: Illinois Department of Revenue PTAX-215, DuPage County, 04/01/2009)

The Illinois Department of Revenue's sales ratio studies are available for download from the Supervisor of Assessments website (www.DuPageCo.org/SOA), on the "[Forms and Documents](#)" page.

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

2009 DuPage County Level of Assessment after Township Revisions

Excluding assessment revisions made by the township assessor as the direct result of a physical property change, the following represents the measured amount of assessment change for each of township:

<u>Township</u>	<u>Amount of Change</u>	<u>Adjusted Level</u>
Addison	+1.47	33.37%
Bloomingtondale	No Change	33.38%*
Downers Grove	No Change	33.26%*
Lisle	No Change	32.86%*
Milton	No Change	33.07%*
Naperville	No Change	32.72%*
Wayne	No Change	33.54%*
Winfield	No Change	33.02%*
York	No Change	33.37%*

*If the assessment revisions made by the township assessor resulted in a level of assessment change of less than 1%, the level reverts to initial Illinois Department of Revenue calculation.

Factor Calculation for 2009

The 2009 Supervisor of Assessments Equalization Factors were calculated as follows:

<u>Township</u>	<u>Required Level</u>		<u>Actual Level</u>	<u>Factor</u>
Addison	33.33%	÷	33.37%	= 1.000 **
Bloomingtondale	33.33%	÷	33.38%	= 1.000 **
Downers Grove	33.33%	÷	33.26%	= 1.000 **
Lisle	33.33%	÷	32.86%	= 1.014
Milton	33.33%	÷	33.07%	= 1.000 **
Naperville	33.33%	÷	32.72%	= 1.018
Wayne	33.33%	÷	33.54%	= 1.000 **
Winfield	33.33%	÷	33.02%	= 1.000 **
York	33.33%	÷	33.37%	= 1.000 **

** Level of assessment is within +/- 1% of statutory level, no adjustment was made.

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

Statutory References

(Links to Property Tax Code and Illinois Administrative Code)

The following are some

[35 ILCS 200/1-50](#) (Fair Cash Value Defined)

Sec. 1-50. Fair cash value. 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. (Source: P.A. 88-455.)

[35 ILCS 200/1-55](#) (33 1/3% Defined)

Sec. 1-55. 33 1/3%. One-third of the fair cash value of property, as determined by the Department's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected. (Source: P.A. 86-1481; 87-877; 88-455.)

[35 ILCS 200/17-10](#) (Sales Ratio Procedures)

Sec. 17-10. Sales ratio studies. The Department shall monitor the quality of local assessments by designing, preparing and using ratio studies, and shall use the results as the basis for equalization decisions. In compiling sales ratio studies, the Department shall exclude from the reported sales price of any property any amounts included for personal property and, for sales occurring through December 31, 1999, shall exclude seller paid points. The Department shall not include in its sales ratio studies sales of property which have been platted and for which an increase in the assessed valuation is restricted by Section 10-30. The Department shall not include in its sales ratio studies the initial sale of residential property that has been converted to condominium property.

When the declaration required under the Real Estate Transfer Tax Law contains financing information required under Section 31-25, the Department shall adjust sales prices to exclude seller-paid points and shall adjust sales prices to "cash value" when seller related financing is used that is different than the prevailing cost of cash. The prevailing cost of cash for sales occurring on or after January 1, 1992 shall be established as the monthly average 30-year fixed Primary Mortgage Market Survey rate for the North Central Region as published weekly by the Federal Home Loan Mortgage Corporation, as computed by the Department, or such other rate as determined by the Department. This rate shall be known as the survey rate. For sales occurring on or after January 1, 1992, through December 31, 1999, adjustments in the prevailing cost of cash shall be made only after the survey rate has been at or above 13% for 12 consecutive months and will continue until the survey rate has been below 13% for 12 consecutive months. For sales occurring on or after January 1, 2000, adjustments for seller paid points and adjustments in the prevailing cost of cash shall be made only after the survey rate has been at or above 13% for 12 consecutive months and will continue until the survey rate has been below 13% for 12 consecutive months. The Department shall make public its adjustment procedure upon request. (Source: P.A. 91-555, eff. 1-1-00.)

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

Statutory References (Continued)

[35 ILCS 200/9-210](#) (Supervisor of Assessment Authority/Requirement for Equalization)

Sec. 9-210. Equalization by chief county assessment officer; counties of less than 3,000,000. The chief county assessment officer in a county with less than 3,000,000 inhabitants shall act as an equalizing authority for each county in which he or she serves. The officer shall examine the assessments in the county and shall equalize the assessments by increasing or reducing the entire assessment of property in the county or any area therein or of any class of property, so that the assessments will be at 33 1/3% of fair cash value. The equalization process and analysis described in this Section shall apply to all property except farm and coal properties assessed under Sections 10-110 through 10-140 and 10-170 through 10-200.

For each township or assessment district in the county, the supervisor of assessments shall annually determine the percentage relationship between the estimated 33 1/3% of the fair cash value of the property and the assessed valuations at which the property is listed for each township, multi-township or assessment district. To make this analysis, he or she shall use property transfers, property appraisals, and other means as he or she deems proper and reasonable.

With the ratio determined for each township or assessment district, the supervisor of assessments shall then determine the percentage to be added to or deducted from the aggregate assessments in each township or assessment district, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, in order to produce a ratio of assessed value to fair cash value of 33 1/3%. That percentage shall be issued as an equalization factor for each township or assessment district within each county served by the chief county assessment officer. The assessment officer shall then change the assessment of each parcel of property by application of the equalization factor. (Source: P.A. 88-455; 88-670, eff. 12-2-94.)

[35 ILCS 200/16/60](#) (Board of Review Equalization Authority)

Sec. 16-60. Equalization within counties - Publication and hearing. After notice and hearing as required by Section 12-40, the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

Statutory References (Continued)

[35 ILCS 200/16-65](#) (Board of Review Equalization Process)

Sec. 16-65. Equalization process. The board of review shall act as an equalizing authority, if after equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total fair cash value. The board shall, after notice and hearing as required by Section 12-40, lower or raise the total assessed value of property in any assessment district within the county so that the property, other than farm and coal property assessed under Sections 10-110 through 10-140 and Sections 10-170 through 10-200, will be assessed at 33 1/3% of its fair cash value.

For each assessment district of the county, the board of review shall annually determine the percentage relationship between the valuations at which property other than farm and coal property is listed and the estimated 33 1/3% of the fair cash value of such property. To make this analysis, the board shall use at least 25 property transfers, or a combination of at least 25 property transfers and property appraisals, such information as may be submitted by interested taxing bodies, or any other means as it deems proper and reasonable. If there are not 25 property transfers available, or if these 25 property transfers do not represent a fair sample of the types of properties and their proportional distribution in the assessment district, the board shall select a random sample of properties of a number necessary to provide a combination of at least 25 property transfers and property appraisals as much as possible representative of the entire assessment district, and provide for their appraisal. The township or multi-township assessor shall be notified of and participate in the deliberations and determinations.

With the ratio determined for each assessment district, the board shall ascertain the amount to be added or deducted from the aggregate assessment on property subject to local assessment jurisdiction, other than farm and coal property, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. However, in determining the amount to be added to the aggregate assessment on property subject to local jurisdiction in order to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%, the board shall not, in any one year, increase or decrease the aggregate assessment of any assessment district by more than 25% of the equalized valuation of the district for the previous year, except that additions, deletions or depletions to the taxable property shall be excluded in computing the 25% limitation. The board shall complete the equalization by the date prescribed in Section 16-35 for the board's adjournment, and, within 10 days thereafter, shall report the results of its work under this Section to the Department. At least 30 days prior to its adjournment, the board shall publish a notice declaring whether it intends to equalize assessments as provided in this Section. The notice shall be published in a newspaper of general circulation in the county. If the board fails to report to the Department within the required time, or if the report discloses that the board has failed to make a proper and adequate equalization of assessments, the Department shall direct, determine, and supervise the assessment so that all assessments of property are relatively just and equal as provided in Section 8-5. (Source: P.A. 84-1343; 88-455.)

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

Statutory References (Continued)

[35 ILCS 200/17-5](#) (Department of Revenue Authority/Requirement for Equalization)

Sec. 17-5. Equalization among counties. The Department shall act as an equalizing authority. It shall examine the abstracts of property assessed for taxation in the counties and in the assessment districts in counties having assessment districts, as returned by the county clerks, and shall equalize the assessments between counties as provided in this Code. Except as hereinafter provided, the Department shall lower or raise the total assessed value of property in each county as returned by the county clerk, other than property assessed under Sections 10-110 through 10-140 and 10-170 through 10-200, so that the property will be assessed at 33 1/3% of its fair cash value.

The Department shall annually determine the percentage relationship, for each county of the State, between the valuations at which locally-assessed property, other than property assessed under the Sections 10-110 through 10-140 and 10-170 through 10-200, as listed by assessors and revised by boards of review, and the estimated 33 1/3% of the fair cash value of the property. To make this analysis, the Department shall use property transfers, property appraisals, and other means as it deems proper and reasonable.

With the ratio determined for each county, the Department shall then determine the percentage to be added to or deducted from the aggregate reviewed assessment on property subject to local assessment jurisdiction, other than property assessed under the Sections cited above, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. (Source: P.A. 91-555, eff. 1-1-00.)

Addendum B-1: Equalization Factor Explanation ([Webpage](#))

Addendum: Source Documents

Illinois Department of Revenue PTAX-215, DuPage County, 04/01/2009

The Illinois Department of Revenue's sales ratio studies are available for download from the Supervisor of Assessments website (www.DuPageCo.org/SOA), on the "[Forms and Documents](#)" page.

Section Three:
Mailed Notice of Changed Assessments

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Mailed Notice of Changed Assessments

Excerpt of Relevant Portion of the Property Tax Code:

[\(35 ILCS 200/12-30\)](#)

(a) In every county with less than 3,000,000 inhabitants, in addition to the publication of the list of assessments in each year of a general assessment and of the list of property for which assessments have been added or changed, as provided above, a notice shall be mailed by the chief county assessment officer to each taxpayer whose assessment has been changed since the last preceding assessment, using the address as it appears on the assessor's records, except in the case of changes caused by a change in the county equalization factor by the Department or in the case of changes resulting from equalization by the chief county assessment officer supervisor of assessments under Section 9-210, during any year such change is made. The notice may, but need not be, sent by a township assessor.

(b) The notice sent under this Section shall include the following:

(1) The previous year's assessed value after board of review equalization.

(2) Current assessed value and the date of that valuation.

(3) The percentage change from the previous assessed value to the current assessed value.

(4) The full fair market value (as indicated by dividing the current assessed value by the median level of assessment in the assessment district as determined by the most recent 3 year assessment to sales ratio study adjusted to take into account any changes in assessment levels since the data for the studies were collected).

(5) A statement advising the taxpayer that assessments of property, other than farm land and coal, are required by law to be assessed at 33 1/3% of fair market value.

(6) The name, address, phone number, office hours, and, if one exists, the website address of the assessor.

(7) Where practicable, the notice shall include the reason for any increase in the property's valuation.

(8) The name and price per copy by mail of the newspaper in which the list of assessments will be published and the scheduled publication date.

(9) A statement advising the taxpayer of the steps to follow if the taxpayer believes the full fair market value of the property is incorrect or believes the assessment is not uniform with other comparable properties in the same neighborhood. The statement shall also (i) advise all taxpayers to contact the township assessor's office, in those counties under township organization, first to review the assessment, (ii) advise all taxpayers to file an appeal with the board of review if not satisfied with the assessor review, and (iii) give the phone number to call for a copy of the board of review rules.

(10) A statement advising the taxpayer that there is a deadline date for filing an appeal with the board of review and indicating that deadline date (30 days following the scheduled publication date).

(11) A brief explanation of the relationship between the assessment and the tax bill (including an explanation of the equalization factors) and an explanation that the assessment stated for the preceding year is the assessment after equalization by the board of review in the preceding year.

(12) In bold type, a notice of possible eligibility for the various homestead exemptions as provided in Section 15-165 through Section 15-175 and Section 15-180.

(c) In addition to the requirements of subsection (b) of this Section, in every county with less than 3,000,000 inhabitants, where the chief county assessment officer maintains and controls an electronic database containing the physical characteristics of the property, the notice shall include the following:

(1) The physical characteristics of the taxpayer's property that are available from that database; or

(2) A statement advising the taxpayer that detailed property characteristics are available on the county website and the URL address of that website.

(d) In addition to the requirements of subsection (b) of this Section, in every county with less than 3,000,000 inhabitants, where the chief county assessment officer does not maintain and control an electronic database containing the physical characteristics of the property, and where one or more townships in the county maintain and control an electronic database containing the physical characteristics of the property and some or all of the database is available on a website that is maintained and controlled by the township, the notice shall include a statement advising the taxpayer

that detailed property characteristics are available on the township website and the URL address of that website.

(e) Except as provided in this Section, the form and manner of providing the information and explanations required to be in the notice shall be prescribed by the Department.

Summary of Compliance:

Prior the enactment of the Homestead Assessment Transparency Act, DuPage County was already compliant with Section 12-30. The following are responsive to this portion of the Property Tax Code:

1. The Supervisor of Assessments Office significantly altered the format of the Change of Assessment Notice for the 2009 assessment year. The current format is compliant with Section 12-30 of the Property Tax Code.
2. The Change of Assessment Notice includes all for the disclosures required per 35 ILCS 200/12-30 (b).

Additional Non-Mandated Disclosures:

1. Duplicate Change of Assessment Notices are available for download on the Supervisor of Assessments' website:
<http://www.dupageco.org/soa/search.aspx>
2. The Change of Assessment Notice includes information regarding which Homestead Exemptions were granted for the prior year, drawing attention to potential omissions.
3. The Change of Assessment Notice includes a chart disclosing the taxing district levy cycle along with the assessment cycle to provide the taxpayer with a better understanding that the assessed value changes is not the primary determinate of tax burden changes.

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Related Documents:
DuPage Count Mailed Notice of Changed Assessments

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Addendum C-1: DuPage Change of Assessment Notice

Panel One

2009 CHANGE OF ASSESSMENT NOTICE

Date: 08/24/2009

NOTICE TO TAXPAYER: The purpose of this document is to advise the property owner that the assessed valuation of the property has been changed, your rights to appeal this change, and to alert the owner of the potential eligibility of various homestead exemptions.

Parcel Number: : 01-01-104-043

Valuation Date: 01/01/2009

Relevant Real Estate Sales Information Used to Develop the Assessed Value: Sales Occurring Between 01/01/2006 – 12/31/2008

Reason for Assessment Change: REDUCTION BASED ON CONDITION OF IMPROVEMENTS.

2009 Supervisor of Assessments Equalization Factor: 1.00000

	Year	Assessed Value
Prior Year Assessed Value	2008	54,760
Township Assessor's Value	2009	32,740
Supervisor of Assessments Equalized Assessed Value	2009	32,740

Homestead Exemptions Granted in Previous Year	
General (Residential)	Y
Home Improvement	N
Senior	N
Senior Freeze	N
Disabled Persons'	N
Disabled Veterans' Standard	N
Disabled Veterans' Adaptive Housing	N
Returning Veterans'	N

Percentage change from the prior year assessed value: -40.2 %

2009 Fair Market Value Estimate: 98,230

(Based upon the average of the 2006, 2007, and 2008 levels of assessment)

A list of the individually revised assessed values (excluding those changed by Supervisor of Assessments Equalization only) for the general area surrounding the subject property is scheduled to be published in the following newspaper: EXAMINER NEWSPAPERS

Price per newsstand copy: .50

Price per copy by mail: 3.00

Scheduled Publication Date: 08/26/2009

The deadline to file an assessment appeal is 30 days after the assessment publication. Based upon the estimated publication date(s) for this Township, the estimated final day to file an assessment appeal for this parcel will be: 09/25/2009 (Dependant on Actual Publication Date)

Mandated Disclosures:

1. The previous year's assessed value after board of review equalization.
2. Current assessed value and the date of that valuation.
3. The percentage change from the previous assessed value to the current assessed value.
4. The full fair market value (as indicated by dividing the current assessed value by the median level of assessment in the assessment district as determined by the most recent 3 year assessment to sales ratio study adjusted to take into account any changes in assessment levels since the data for the studies were collected).
5. The reason for any increase or decrease in the property's valuation.
6. The name and price per copy by mail of the newspaper in which the list of assessments will be published and the scheduled publication date.
7. A statement advising the taxpayer that there is a deadline date for filing an appeal with the board of review and indicating that deadline date (30 days following the scheduled publication date).

Additional Non-Mandated Disclosure:

1. The Change of Assessment Notice includes information regarding which Homestead Exemptions were granted for the prior year, drawing attention to potential omissions.

Addendum C-1: DuPage Change of Assessment Notice

Panel Two

What Should I Do Now -- What Are My Rights to Appeal the Assessed Value?

1. Contact your local assessor's office to review your assessment if you believe the Full Fair Market Value is incorrect or you are not assessed uniformly with comparable properties in your neighborhood. A physical description of the property, which includes information used by the Township Assessor to create the assessed value, is displayed on their website. Please review this information for accuracy.
2. If after reviewing the assessment with your assessor's office, you are still not satisfied, then contact the Board of Review at 630-407-5888 for an appeal form and a copy of their rules OR visit their web site at www.dupageco.org/soa. There is an appeal deadline. You must file your appeal within 30 days of the assessment publication date.
3. Your appeal is **not a tax appeal** but is a valuation or assessment appeal to determine the proper full fair market value of the property. Taxes are computed by multiplying the assessed value by the local tax rate. An equalization factor may be applied to increase or decrease the assessed valuation of all non-farm property to reach the statutory level of assessment.

Township Assessor Contact Information:

Office Address: MICHAEL E. MUSSON
WAYNE TOWNSHIP ASSESSOR
27 W 031 NORTH AVENUE
WEST CHICAGO, ILLINOIS 60185
Website: www.waynetownshipassessor.com

Typical Office Hours: Mon-Fri 8:30 am-4:30 pm

Phone Number: (630) 231-8900

If you have any questions regarding your eligibility for the General (Residential) or Home Improvement Exemptions, please contact your Township Assessor.

If you have questions regarding your eligibility for any of the other Homestead Exemptions, please contact the Supervisor of Assessments Office. Additional information regarding these exemptions and application forms are available on the Supervisor of Assessments website. www.dupageco.org/soa

Mandated Disclosures:

1. A statement advising the taxpayer of the steps to follow if the taxpayer believes the full fair market value of the property is incorrect or believes the assessment is not uniform with other comparable properties in the same neighborhood.
2. The statement shall also advise all taxpayers to contact the township assessor's office, in those counties under township organization,
 - a. first to review the assessment, advise all taxpayers to file an appeal with the board of review if not satisfied with the assessor review,
 - b. and give the phone number to call for a copy of the board of review rules.
3. The name, address, phone number, office hours, and, the website address of the assessor.

Additional, Non-Mandated Disclosure:

1. A statement directing the taxpayer to the proper office to inquire about the eligibility for the various Homestead Exemptions

Addendum C-1: DuPage Change of Assessment Notice

Panel Three

General Assessment Information

All real estate, except farmland, is required to be assessed at the median level of assessment of your township. Equalization factors are utilized to adjust assessments globally to the statutory level of assessment which is 33.33% (one-third) of market value. Assessments are subject to additional equalization by the DuPage County Board of Review and the State of Illinois Department of Revenue.

Real estate assessments are a fractional market value ESTIMATE of your property value. Market value is the ESTIMATED selling price of your property if the property were exposed to the open market, for a reasonable time, between a willing, able, and knowledgeable buyer and seller.

Tax rates are determined from the budgets of all units of local government supplying services to your property. Your tax bill is calculated by multiplying the equalized assessment for your property (minus exemptions) by the tax rate.

You may check the accuracy of the assessment by dividing your equalized assessed value by the median level of assessment for your township. If the resulting value is less than the estimated market value of your property, the property may be under-assessed. If the resulting value is greater than the estimated market value of your property, the property may be over-assessed. Your assessments should be regarded as an APPROXIMATION of market value, with a small variance considered acceptable within the parameters of mass appraisal. **Before filing an assessment complaint, an attempt should be made to review the details of your property with your Township Assessor's Office.** Assessment complaints MUST BE FILED with the DuPage County Board of Review NO LATER THAN 30 consecutive days AFTER the date of publication in your township's designated newspaper(s). Failure to meet this deadline will jeopardize your right to appeal the assessment.

Assessments are subject to equalization by the Supervisor of Assessments, the Board of Review and the State of Illinois. Equalization by the Supervisor of Assessments and the Board of Review provides for uniform assessment levels between townships within DuPage County. Equalization by the State of Illinois provides for uniform assessment levels between the counties in Illinois.

Mandated Disclosures:

1. A statement advising the taxpayer that assessments of property, other than farm land and coal, are required by law to be assessed at 33 1/3% of fair market value.
2. A statement advising the taxpayer that there is a deadline date for filing an appeal with the board of review and indicating that deadline date. (Please note that this is an additional disclosure to the statement made on the first panel.)

Change of Assessment Notice: Panel Four

Exemptions Available to DuPage County Homeowners

General Homestead Exemption provides exemption of up to \$6,000 in equalized assessed value (EAV) when the occupant is legally responsible for the real estate taxes. Please direct any questions regarding this exemption to your Township Assessor.

Senior Citizens Homestead Exemption provides exemption of \$4,000 in EAV to individuals who are or will be 65 years of age during the assessment year. The property must be owner-occupied. Proof of ownership and age is a requirement.

Senior Citizens Assessment Freeze Homestead Exemption gives senior citizens, with limited income, protection against real estate tax increases due to increasing property values. This exemption does NOT protect seniors against increased taxes due to tax rate increases. The senior citizen must qualify for the Senior Citizens Homestead Exemption and have a total household income of no more than \$55,000. The filing deadline is October 1st of the current assessment year. This exemption must be re-established annually; application forms are available in April. SENIOR CITIZENS RECEIVING THE ASSESSMENT FREEZE EXEMPTION SHOULD NOTE - THIS NOTICE OF ASSESSMENT CHANGE REFLECTS THE FULL ASSESSED VALUE. THE FREEZE EXEMPTION IS APPLIED WHEN THE TAX BILL IS PROCESSED.

Disabled Veterans' Standard Exemption provides for a reduction of \$2,500 or \$5,000 in EAV depending on the extent of the service related disability. A minimum of 50% service connected disability certified by the U.S. Department of Veterans' Affairs to qualify for this exemption.

Disabled Veterans Adaptive Housing Exemption provides exemption of up to \$70,000 in EAV. The disabled veteran must have served in the United States armed forces and have a service related disability for which the Federal Government has authorized payment for purchase or construction of specially adapted housing. This exemption must be re-established annually.

Disabled Persons' Exemption provides for a reduction of \$2,000 in EAV when the disabled homeowner is unable to engage in gainful employment and is legally responsible for the real estate taxes.

Returning Veterans' Exemption provides for a one-time reduction of \$5,000 in EAV for veterans returning from armed conflict.

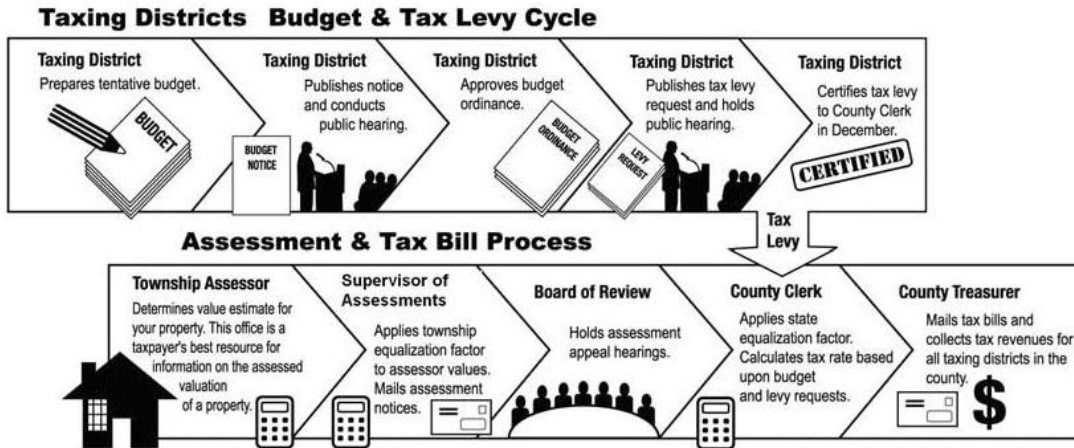
Home Improvement Exemption provides an exemption of up to \$75,000 in market value due to improvement of an existing residence. The exemption will continue for four years from the date the improvement is substantially completed and occupied. This exemption is granted to property used solely as a residence. IF YOU HAVE COMPLETED AN IMPROVEMENT TO YOUR RESIDENCE, YOU MAY QUALIFY FOR A FOUR-YEAR HOMESTEAD IMPROVEMENT EXEMPTION. Contact your Township Assessor's Office for more information.

Mandated Disclosure:

1. A notice of possible eligibility for the various homestead exemptions as provided in Section 15-165 through Section 15-175 and Section 15-180.

Addendum C-1: DuPage Change of Assessment Notice

Panel Five



Additional, Non-Mandated Disclosures

1. The Change of Assessment Notice includes a chart disclosing the taxing district levy cycle along with the assessment cycle to provide the taxpayer with a better understanding that the assessed value changes are not the primary determinate of tax burden changes.