LakeCounty

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2026 Rules of the Lake County Board of Review

The Lake County Board of Review ("Board") consists of three members, together with additional alternate members, all appointed by the Chairman of the Lake County Board (35 ILCS 200/6-5 & 6-25). Any member or alternate member of the Board may conduct a hearing. **The Board has the authority to confirm, reduce or increase any assessment as appears just**. (35 ILCS 200/16-55). The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal, according to the law, based on standards of fair cash value, uniformity, correctness of facts, evidence, exhibits, and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

Prior to filing an appeal with the Board, it is advisable that taxpayers discuss their assessments with their Township Assessor's Office. Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the Township Assessor's Office, a taxpayer still wishes to pursue an appeal, he or she should familiarize him/herself with the 2026 Rules of the Board. **Note: The period for filing an assessment value appeal is not extended to accommodate discussions between taxpayers and assessors.**

Tax Year 2026 is not a general assessment year for Lake County. Assessed values from 2023 are generally carried forward through 2026 subject to equalization. The Board of Review will review an assessment and correct it as appears just. (35 ILCS 200/16-55).

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and for the orderly dispatch of business" (35 ILCS 200/9-5). The following rules of the Board regard the assessment appeals process for the 2026 property tax year.

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 or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections nor provisions, which shall continue in full force and effect. For this purpose, the provisions of these rules are severable.

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 Board of Review website.

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

E. Authorityof the Board. In connection with any hearing before the Board, the Board has 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 stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may 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 the rejection of that party's evidence.

F. ***Code of Conduct for Board of Review Hearings*.** The expectation is 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 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.

G. ***Freedom of Information Act*.** The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5 ILCS 140/2). The following information is provided in accordance with the Act:

1. The Board is responsible for hearing appeals, corrections, and requests for Certificates of Error on property assessments from the County's eighteen townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of Lake County before the Illinois Property Tax Appeal Board.
2. The Board's office is located at 18 North County Street, 7th floor, Waukegan, Illinois 60085.

H. ***Open Meetings Act***. Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120/1 et seq.) and any amendments thereof currently in effect.

1. Audio or video recording is permitted by any person, except to the extent that BOR members find that such recording is interfering or disrupting the hearing process. Simply audio or video recording alone shall not constitute disruption or interference. However, if a witness refuses to testify on the grounds that he may not be compelled to testify if any portion of his testimony will be broadcast or recorded, the Board shall prohibit such recording during the witness's testimony, pursuant to 5 ILCS 120/2.05.
2. The Board reserves the right to prescribe further reasonable rules, in accordance with the Open Meetings Act and the law, as it deems necessary.
3. 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.
4. The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five witnesses or other people at a hearing, that party must immediately contact the Clerk of the Board, who will attempt to plan for a more suitable venue.
5. Public Comment – The Board of Review allows public comment in their scheduled general business meetings. Public comment is limited to three minutes per attendee.

I. ***Clerk of the Board of Review***. The administrative functions of the Board are discharged by the Lake County Chief County Assessment Officer, who shall act as the Clerk of the Board.

Filing an Appeal

Certain criteria must be met to file an appeal and have the case scheduled for a hearing in front of the Board of Review. The criteria are as follows:

A. ***Standing.*** Only an owner of a Lake County property or taxpayer of that subject property or a Condominium or other Association as provided below, 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 a complaint with the Board. A person or entity is considered a taxpayer, for standing purposes, if they are legally obligated to pay 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 Lake County Board of Review by a person licensed to practice law in the State of Illinois (705 ILCS 205/1).** The Lake County Board of Review requires that attorneys provide their license number on each appeal. **Intervenor taxing districts must be represented by licensed attorneys.**

Assessment Appeal Cases Filed Without Standing. The Lake County Board of Review will not recognize an appeal filed by an individual or party that is not the owner, or taxpayer for the subject property, nor by an attorney who is not licensed to practice law in the State of Illinois on behalf of an owner or taxpayer. 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 licensed to practice law in the State of Illinois may not appear at hearings before the Board in a representative capacity and may not elicit testimony at the hearing. In the instance where an appeal is filed without standing, the appeal will be dismissed by the Board upon notice and hearing.

Ability to Provide Expert Witness Testimony. Accountants, architects, engineers, real estate appraisers and real estate brokers who are licensed by the State of Illinois may testify at hearings before the Board of Review as expert witnesses whose specialized knowledge in their respective field may have been called upon by owners, taxpayers and/or their attorneys in the preparation of a property appeal case. Any individual with pertinent 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.

Individuals who are not licensed through the Illinois Department of Financial and Professional Regulation (IDFPR) as real estate appraisers or brokers who provide testimony or opinions of valuation to the Lake County Board of Review may 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 a majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws" (See 765 ILCS 605/10(c)). **The Lake County Board of Review requires that a signed copy of the resolution, or other authoritative proof of association board action referencing the 2026 tax year being appealed, be submitted with any appeal.**

Other Association Appeals. Any association, other than condominium associations, filing an appeal or appeals on behalf of the members of the association must include with the appeal documentation satisfactory to the Board to demonstrate that the association has the authority to file the appeals of the members' individual properties. If based on the documentation submitted, and after notice and hearing, the Board determines that the Association has failed to establish its authority to appeal the assessments on its members' individual properties, the Board will dismiss the appeal.

B. Board of Review Assessment Appeal Case Submissions. For 2026, all assessment appeal cases are to be filed on-line at the Board of Review website using the Board's Smartfile application process. **A subject property with multiple PIN numbers must be filed as one case** with Smartfile. (**maximum PIN limit per case is 400 parcels**) The Board of Review's assessment appeal forms can be reached using the web address lakecountyil.gov/smartfile. Within Smartfile, an appellant will utilize the *Lake County Comparable Property Grid**(see ***Important Note*** below) and can electronically populate comparisons of one's choosing with Lake County's validated database. Assistance with the e-filing process is available at the Chief County Assessment Office, your local Assessor's Office or by viewing the online tutorial video available as a link on the Smartfile E-Filing logon page. Anyone with a disability who requires accommodation in e-filing an assessment appeal should contact the Chief County Assessment Office 847-377-2050. (**Guidelines for property comparisons best suited for different types of appeals can be found in the Board Rules under Section IV. Bases for Assessment Appeals.**)

***Important Note*: Appeals for all 18 townships in Lake County must be filed electronically consisting of the required complete evidence submission via Lake County's online Smartfile portal at lakecountyil.gov/smartfile. The Smartfile system incorporates immediate access to the Lake County Comparable Property Grid referenced throughout these Rules which is used by most townships for the appeal process. Appeals submitted into Smartfile for properties only in Cuba, Ela, Grant, Libertyville, Shields, and Vernon townships rely on preparing a comparable property grid found at the respective township assessor website.**

C. Required Information. **All information on the appeal application form is required** per the detailed instructions given and must include all contiguous PIN numbers associated with the subject property. (**maximum PIN limit per case is 400 parcels**) Smartfile allows for adding all parcels involved with an assessment appeal case and will include the ability to provide requested assessment values for each PIN number.

Requested Reduction of $100,000 or more in Total Assessed Value. Pursuant to 35 ILCS 200/16-55, if an appellant requests a total 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 an assessed value under $100,000, when taxing districts have not been appropriately notified. The Board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form.

D. ***Evidence.*** **The Board requires both the appeal application form and evidence at the time of filing.** The Board makes available a copy of all the evidence for every appeal case to the Township Assessor, along with the case information viewable on the county's Public Access website. The Board of Review does provide appellants with the ability to upload Supplemental Evidence to a case after the initial filing is completed from within the Smartfile portal. **In no case shall any written or documentary evidence be accepted into the appeal or read at the hearing unless 1) Such evidence has been submitted to the Board of Review five (5) business days prior to the hearing, (excluding appraisals see Section IV C 3b) or 2) The filing requirement is specifically waived by the Board of Review, or 3) The submission of written or documentary evidence is specifically ordered by the Board.** Rebuttal evidence must be uploaded no later than forty-eight (48) hours prior to a scheduled hearing.

E. E-Filing of Assessment Appeals. **E-filing of assessment appeals is mandatory in Lake County**. The Smartfile e-filing process allows for creating and uploading evidence such as the *Lake County Comparable Property Grid** along with adding an ad valorem appraisal, a legal brief or similar summary of the appeal. For cases regarding the recent sale of a subject property, the e-filing application requires answering a series of questions about the transaction and allows for upload of the signed and completed Settlement Statement, the Closing Disclosures and Summaries of Transactions or a PTAX-203 form. If you set up an account in Smartfile, the Board of Review can communicate with you via e-mail regarding the status of your case. Once your case has been submitted, you will receive confirmation of your submission immediately. **An appeal must be complete and submitted properly to be recognized by the Board of Review**.

The Smartfile system will only accept one case filing for a subject property, so once an appeal case is initiated, no other e-filing can take place for a given PIN number.

Please Note: All case related documents will be published to our Public Access website tax.lakecountyil.gov. **Please be sure to redact any personal information within your appeal case documents prior to uploading into Smartfile (e.g. personal e-mails, telephone numbers, Social Security Numbers)**.

F. Assessment Publication Timing and Filing Deadlines. The Chief County Assessment Officer will publish the 2026 assessment roll for all affected properties in each township according to a specific schedule. The publication schedule and filing deadline for each township is posted on Lake County's website, boardofreview.lakecountyil.gov.

G. Remedy Period. Failure to follow all the required Rules of the Board of Review will result in the Board notifying appellants or their attorneys to correct any errors or omissions in the filing of an appeal within ten (10) business days (35 ILCS 200/16-55).

H. Set for Preliminary Review or Hearing. Once all criteria are met (standing, use of required forms, completion of forms, attachment of evidence, submitted in a timely fashion), or the remedy period has expired, the appeal will be set for preliminary review or a hearing.

Appeal Hearings

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

A. Preliminary Review. The Board of Review may conduct a preliminary review of each properly filed appeal and may render a decision to the requested reduction only as set forth in the appeal, without scheduling a hearing, if the Board finds the evidence submitted by all parties supports the requested reduction and all parties agree to the requested reduction. The decision does not prohibit subsequent appeal to the Illinois Property Tax Appeal Board.

B. Notification. An appellant will be notified of the hearing date, time, and place of the hearing by U.S. mail and/or

by e-mail, if a valid e-mail address is supplied on the appeal form. If an appellant or attorney fails to appear for the in-person or video hearing or fails to telephone the Board on the scheduled date and time, that case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal. If an appellant or attorney has requested a hearing based upon the evidence provided (option #1 on the appeal application form) the case will be decided *solely on the evidence submitted by the parties* to the case without testimony. ***Any hearing filed by letter that requests a change in total assessed value of $100,000 or more requires 1.) that the Board send notification to affected taxing districts who wish to intervene and 2.) that the Board schedule a telephone, video or in-person hearing.***

C. Hearings. Due to the constraints of the property tax cycle, **hearings cannot be rescheduled.** Selection of hearing option #1, a case to be decided *solely on the evidence submitted by the parties,* cannot be changed to an in-person/video, or telephone hearing once the appeal is filed with the Board. While the Board-assigned date and time of an in- person/video or phone hearing cannot be rescheduled, appellants may contact the Clerk's Office at 847-377-2050 to request either 1) that the hearing be converted to a letter hearing or 2) that the hearing be changed from phone to in-person/video (or vice versa).

D. Location. Hearings of the Board are held at 18 North County Street, 6th floor, Waukegan, Illinois.

E. Hearing Format. For in-person or video hearings and those involving an appearance by telephone, once all parties to a case are sworn in, appeal hearings are 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 Township Assessor or a representative from his/her office is expected to appear and give both evidence and testimony concerning the property and its assessment including any rebuttal to the testimony and evidence of an appellant. The appellant and/or the attorney then presents closing or rebuttal remarks. This concludes the evidentiary portion of the hearing. Board Members then deliberate, considering the evidence, testimony, and rebuttal, and announce their decision at the close of the hearing.

F. Length. Due to the volume of appeals before the Board, most hearings are scheduled at fifteen (15) minute intervals. All presentations by an appellant, assessor, and any intervenors, along with questions and the deliberation of the Board, must be completed within this time frame.

G. Decisions. At the end of the hearing, the Board renders a decision and states the reasons for it. The official written decision will be sent either electronically or by mail (35 ILCS 200/16-55(d) to the appellant or attorney either when all hearings for a given township have been completed or after all hearings are completed within the county. Official written decisions are necessary for a subsequent assessment appeal case filing with the Property Tax Appeal Board.

H. Appellant's Access to Case Information and Evidence Submitted by Assessors. Appellants or designated attorneys are required in the Smartfile process to provide an e-mail address on the assessment appeal application form so that they can receive email notification 1) when the Township Assessor's evidence for their case is available online, 2) when communication from the Board on preliminary review decisions requires timely response by an appellant or attorney for possible early settlement of an appeal, and/or 3) when final decisions have been rendered by the Board in appeals requesting settlement by a review of the evidence provided – option #1.

Assessors are to electronically submit their evidence for a specific case to the Board of Review for the preliminary review process and any additional evidence submitted by the Assessor prior to a hearing must be provided at least five (5) days before the scheduled hearing for the case. The Assessor's submission of evidence results in an email notification to the appellant or attorney that the Assessor's evidence is available online.

I. Evidence Submitted by Intervenors. A taxing body wishing to intervene in a matter before the Board must file an *Appeal Intervenor Request* with the Board of Review at least five (5) days in advance of the scheduled hearing. The *Appeal Intervenor Request* filing is done using an online form via Smartfile at lakecountyil.gov/smartfile. Any evidence being presented by a taxing district needs to be supplied to the Assessor, Appellant, and Board of Review via Smartfile at least five (5) days prior to the hearing.

J. Appeal Withdrawals. An appellant may withdraw a complaint prior to a scheduled hearing. However, once scheduled the appellant must obtain the approval of the township assessor and any intervenors on the case prior to the Board of Review granting the appellant's withdrawal request. The request along with the approvals are to be submitted by email to boardofreview@lakecountyil.gov

Bases for Assessment Appeals

A. Appeals Based upon Incorrect Assessor Data.

1. ***Definition.*** 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.
2. ***Evidence.*** Appeals based on incorrect subject property data in the records of a Township Assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, or construction documents. When the basis of the appeal is the adverse condition of a property which may require significant costs to cure (that are non-routine maintenance in nature) and/or which affects fitness for occupancy, required documentation should include date stamped photograph(s), contractor repair estimates or actual paid invoices, along with copies of any required building permits.
3. ***Assessor Access to Property.*** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property.

B. Appeals Based on the Recent Sale of a Subject Property.

The Board considers the arms-length sale of a subject property, which occurred within twelve (12) months of the January 1, 2026, assessment date, as possible evidence of fair cash value. An arms-length transaction of a property is between or among unrelated parties which has been offered on the open market and advertised for sale. The Board gives the most weight to the following documentation in such an appeal:

1. Documents that disclose the purchase price of the property and the date of purchase, specifically including the signed and completed Settlement Statement or the Closing Disclosures and Summaries of Transactions.
2. Testimony and/or documentation, such as the recorded Illinois Real Estate Transfer Declaration (PTAX-203) or printout from a multiple listing service - the Closed Client Listing Sheet and Chronological Property Listing History of the subject property**.**
3. If applicable, an itemized Bill of Sale, signed by 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.

C. ***Appeals Based on Fair Cash Value.***

1. ***Definition.*** 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." (35 ILCS 200/1-50) Fair cash value is often used interchangeably with market value.
2. ***Burden of Proof.*** When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence.
3. ***Appraisal Evidence.*** A professional appraisal done for ad valorem purposes which **values a subject property as of the lien date (January 1st of the current assessment year),** can serve as evidence in a Board of Review case. Appraisals obtained for an appeal this assessment year should state the subject's value as of January 1, 2026.
    a. To be considered, an appraisal must be:
        i. Prepared by an Illinois licensed appraiser in conformance with the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
        ii. Signed by the appraiser(s).
        iii. Presented in entirety, including all exhibits, with no missing pages.
    b. Except for homestead property, appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the appraisal whose signature appears thereon.

An appraisal which does not accompany an initial application is acceptable to the Board if it is received by the Board within fourteen (14) calendar days of the filing deadline for residential properties or within thirty (30) calendar days of the filing deadline for commercial properties. Appraisals can be uploaded to a case in Smartfile using the Supplemental Attachments link.

4. ***Recent Sales of Comparable Properties.*** In lieu of a professional appraisal, recent arms-length sales of comparable properties may be submitted as evidence of the fair cash value of a subject property. **Generally, the key metric in these cases is to compare the sale price per AGLA (above ground living area) of the subject property and the comparable properties selected on the *Lake County Comparable Property Grid**.**

   If recent sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select at least three (3) comparable properties **(Lake County comparison grid allows five)** with a recorded date of sale as close to the January 1, 2026, lien date as possible. Comparable properties should be located near the subject and/or in the subject property's same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of lot and building), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity and suitability among all comparable properties presented by all parties to the appeal.

   The characteristics of the subject property and at least three (3) comparable properties **must** be displayed on the *Lake County Comparable Property Grid** created and uploaded through Smartfile on the website, lakecountyil.gov/smartfile, comparing the subject property with comparable properties that have been carefully researched and selected by the appellant as supporting evidence populated from Lake County's validated database. Given the time constraints of a hearing, an assessment appeal case can be effectively represented by using 3 to 5 comparable properties. If a comparable property grid in any other format populated with information from any other database is submitted, it may be given less weight.

   When using the *Lake County Comparable Property Grid in Smartfile at lakecountyil.gov/smartfile, an appellant or attorney is reminded to carefully review comparable properties to confirm their similarity to the subject property and suitability per Board guidelines.**

5. ***Condition Issue - Assessor Access to Property.*** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property. Pictures of the subject property and the selected comparable properties when appearing as part of the *Lake County Comparable Property Grid** (or otherwise presented as evidence by an appellant or Assessor) are helpful to the Board in its deliberations.

6. ***Other Evidence.*** Other evidence of fair cash value may consist of, but is not limited to, the following:
   a. Printouts from a multiple listing service - the current or closed Client Listing Sheet and Chronological Property Listing History of the subject property**.**
   b. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.

7. ***Income Producing Property.*** When an assessment appeal for an income producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence. The Board of Review Smartfile e-filing system provides an appellant with two options for providing income and expense data to the Board. The income approach is not an appropriate valuation approach for single unit residential or single-tenant property.
   a. Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
   b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls with totals and representative samples of leases submitted by the appellant and any such documents requested by the Board**. If the property has multiple units or has a non-residential use, the appellant must submit at the time of filing all income and expense statements for 2023, 2024, and 2025 and other relevant rental information using the Smartfile e-filing process.**
   c. **Appeals of Commercial and Industrial Property Assessments Based on Vacancy.** Because generally assessors may not reassess property in a non-general assessment year, any challenge to the assessment of a commercial or industrial property based on vacancy must be predicated

on the filing of an appeal and supported by documentation satisfactory to the Board, including the completion of the vacancy affidavit. The Board requires that the appellant submit an affidavit of occupancy with the appeal form, indicating the vacancy for the calendar year 2025 and first six months of 2026 (see Board of Review forms at boardofreview.lakecountyil.gov) and corresponding rent roll, along with evidence of marketing the property. In subsequent non-general assessment years, vacancy of a subject property must be re-established using the vacancy affidavit.

d. Commercial Property Comparison Form/Income and Expense Forms. The Board of Review has supplied a comparison grid for commercial and industrial properties. The Board also has income and expense forms available within the online Smartfile portal. These forms should be completed for the subject property and used by the township assessor's office in submitting evidence to the Board of Review. The supporting information (e.g. CoStar sheets or MLS Data Sheets) that is compiled on the Board's comparison grid should be provided as well in the e- filing case submission. **Evidence uploaded as an *Attachment* under the Commercial or Industrial category will appear on the Public Access website. (See Section I. Item G)**

D. Appeals Based on Equity (also known as Uniformity).

1. ***Definition.*** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art.9, Sec. 4, Illinois Constitution of 1970).

   An assessment which lacks uniformity is one that is valued at a higher level of assessment than assessments of comparable properties based on values assigned to certain features of a property rather than relying on an estimate of total value for a subject property relative to comparable property sales (the fair cash value or market approach).

   When unequal treatment in the application of uniform assessment practices is the basis of the 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 notable similarities and 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 assessment 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 as 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 nearby neighborhood of two-story homes due to age of construction, material costs and quality, etc. In addition, it may take more than three (3) comparable properties to prove unequal treatment.

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

3. ***Evidence Considered.*** It is preferable to select at least three (3) comparable properties **(Lake County comparison grid allows five)**. Comparable properties should be located near the subject property in the same assessment neighborhood (labeled under the "Neighborhood Number" field line on the *Lake County Comparable Property Grid*)*.

   They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of above ground living area), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.

Generally, the key metric in these cases focuses on the building value per AGLA (above ground living area) or the land price per land size of the assessed value on the *Lake County Comparable Property Grid.**

Characteristics of the subject property and at least three (3) comparable properties **(Lake County comparison grid allows five) must** be displayed on the *Lake County Comparable Property Grid** created and uploaded through Smartfile on the website lakecountyil.gov/smartfile, thus, comparing the subject property with comparable properties that have been carefully researched and selected by the appellant as supporting evidence populated from Lake County's validated database. Given the time constraints of a hearing, an assessment appeal case can be effectively represented by using 3 to 5 comparable properties. If a comparable property grid in any other format (such as CMAs), populated with information from any other database is submitted, it may be given less weight.

When using the *Lake County Comparable Property Grid in Smartfile, at lakecountyil.gov/smartfile, an appellant or attorney is reminded to review comparable properties to confirm their similarity and suitability among all comps presented by all parties to the appeal.** (Note: Vacant land parcels may or may not be treated as a distinct "neighborhood" classification for uniform assessment purposes within a township. Consult with the Township Assessor for any questions as to land value determinations and practices.) Pictures of the subject property and the selected comparable properties when appearing as part of the *Lake County Comparable Property Grid** (or otherwise presented as evidence by an appellant or Assessor) are helpful to the Board in its deliberations.

E. Appeals Based upon Matters of Law.

1. ***Definition.*** Matters of law include such factors as carrying forward prior year residential appeal results, preferential assessments, and farmland valuation.
2. ***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.
3. **Tax Year 2026 is not a general assessment year for Lake County. Assessed values from 2023 are generally carried forward through 2026 subject to equalization. The Board of Review will review an assessment and correct it as appears just. (35 ILCS 200/16-55)**

Asessor's Requests of the Board of Review

A. Certificate of Error. A Certificate of Error corrects an "error in fact," affirmed by the appropriate Assessor's office. The deadline for filing certificates of error with the Clerk of the Board is **October 30, 2026**.

B. Assessor Correction Requests (BRs). Assessors' requests for assessment valuation reductions are due the last day of hearings for a given township. An Assessor correction can often result in an assessment appeal case being resolved without the need for a hearing.

C. Instant Assessments. Instant assessments typically are applied to new improvements. The filing deadline for instant assessments or any increases in assessed value is **September 30, 2026**, for the **2026** property tax year. Notice is sent to the property owner when an instant assessment is applied. A property owner so notified has the right to appeal the assessment within ten (10) calendar days of the date posted on the notice by contacting the Board Office by mail or phone. The rules and procedures set forth above apply to the instant assessment hearing, except that evidence is not required at the time of application.

D. Omitted Property. When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 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. The deadline for adding omitted property is **September 30, 2026,** for the **2026** property tax year and for up to three (3) prior tax years if warranted.

Non-Homestead Exemptions

A. Applications. Applications for Non-Homestead exemptions are to be filed online on the Board of Review website using the Board's Smartfile application process at lakecountyil.gov/smartfile The completion of the application should include uploads of all additional documents required. Instructions including document templates are located on our Non-Homestead Exemption website page. https://www.lakecountyil.gov/444/Non-Homestead-Exemptions Every parcel should have a separate filing unless multiple parcels are acquired on one (1) recorded deed. 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. (35 ILCS 200/15-5 to 15-160)

B. Documents.

1. Proof of ownership (deed, contract for deed, title insurance policy, and copy of the condemnation order).
2. Pictures of the property
3. Notarized Affidavit of Use
4. Copies of any contracts or leases on the property
5. Parsonage form, where applicable.
6. Application Signature page with notarization

C. ***Notification of Taxing Districts.*** If the request for an exemption would reduce the assessment by $100,000 or more, the applicant or their attorney must notify the taxing districts in their jurisdiction. A copy of the notice and postal return receipt for each taxing body must be submitted with the application at the time of filing.

D. Deadline. Final filing date for Non-Homestead exemptions is on or before **September 18, 2026.** Taxing Districts wishing to intervene must file an *Appeal Intervenor Request* online via Smartfile at least five (5) days in advance of the exemption hearing, including submission of any evidence to be considered by the Board of Review. Go to Smartfile online at lakecountyil.gov/smartfile.

E. The Board of Review makes a recommendation to the Illinois Department of Revenue on whether 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

Adoption. These rules are adopted for the 2026 session of the Lake County Board of Review as of August 19, 2026.

Apinder (Vic) Singh, C.I.A.O.
Chair, Board of Review

Maria R. Helm, M.B.A., C.I.A.O.
Member, Board of Review

Lauren A. Fish
Member, Board of Review