



NEWS RELEASE
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Lake County Board of Review Approves Change in Rules to Address Unauthorized Practice of Law

Today, the Lake County Board of Review (BOR) approved a change in its rules regarding taxpayer representation during the appeal process to allow homeowners to continue to represent themselves, or be represented by an Illinois licensed attorney.

Thomas Coopridge, CIAO, Board of Review Chairman said, "The Board has reviewed this issue for many months, deliberated it in public meetings on multiple occasions, and heard testimony from all parties. The BOR changed its rules clarifying that individual taxpayers may represent themselves, or retain a licensed attorney to represent them before the Board."

Earlier this year, in response to a request from the BOR, the State's Attorney's Office opined that based on controlling legal authority, including Illinois Supreme Court case law, the representation of taxpayers before the BOR by non-lawyers constitutes the unauthorized practice of law.

Due to the collapse of the real estate market over the last several years and the increase in assessment appeals, Lake County has seen a significant increase in real estate brokers, real estate appraisers, accountants, corporate staff, and property tax consultants representing taxpayers in front of the Board of Review.

Chief County Assessment Officer Marty Paulson said, "This proposed change is not an attempt to take away property owners' rights or limit competition, but rather adhere to the rules of the judiciary, and maintain consistency with case law. Clearly defining the roles of the participants in the assessment appeal is a move toward greater consumer protection in the Board of Review process."

Under the new rule, non-attorney licensed practitioners (e.g. real estate brokers, real estate appraisers, architects, CPA's) can continue to serve as expert witnesses in an assessment appeal, but they will no longer be able to file an assessment appeal with the Board of Review. Many other counties have rules that already limit representation to the taxpayer, or a licensed attorney, including: Champaign, Cook, Kane, Kendall, Knox, Peoria, Rock Island, Sangamon, Tazewell, Will, and Winnebago.

As outlined in state statute, the BOR is an independent body that is responsible for hearing testimony on written appeals on any real estate parcel that is claimed to be over-assessed or under-assessed. The BOR reviews the assessment and either deems it to be just, or corrects it as necessary. The appeal process starts though with the township assessor's office.

The County's website tools and e-filing system -which is considered a model in the state-provide a transparent and accessible process. Also, the Chief County Assessment Office holds a series of help centers to assist taxpayers with appeals.

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