

MENARD COUNTY BOARD OF REVIEW GUIDELINES FOR THE APPEAL PROCESS

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The Board of Review receives and hears complaints by property owners concerning the current year valuation of property that has been established by the County Assessor. This Board deals only with assessed valuations before equalization and not with the tax rate or the amount of a tax bill. The State multiplier, which is set by the Illinois Department of Revenue, as well as the local taxing district rates, may ultimately affect the amount of property taxes owed. The amount of a tax bill is determined by the total amount levied for by the local school districts and other taxing agencies in which your property is located.

The following procedures are published for the information and guidance of persons doing business with the Board of Review. Compliance with these rules will facilitate the orderly dispatch of business before the Board as pursuant to 35 ILCS 200/9-5.

The Menard County Board of Review shall consist of the three members who are qualified to be duly appointed by the county commissioners of Menard County. The County Assessor will act as Clerk of the Board of Review hearings as defined by Statute. After publication and written notices are mailed to each taxpayer on changes made by the County Assessor, **appeals will be accepted for a period of 30-days following the publication date.** The Board of Review will then commence their analysis upon completion of this acceptance period. When the 30-day filing period is in effect, once an appellant turns in their complaint to the County Assessor, it becomes part of the county record and may not be removed from the office. If an appellant requires a copy of their file, a copy may be obtained from the Office of Assessments. The burden of proof is on the appellant, evidence of overvaluation should be attached to the complaint form. Appraisals are a recommended source of evidence and may be used if the two following conditions apply: the appraisal should not be older than 2 years; and it does not contain a stamp with a statement that essentially says "May not be used for any use other than the original purpose for which it was developed." If inequity of assessment is being claimed, at least three comparable properties should be shown. Proof can be shown by copies of property record cards or sales declarations to prove either inequity of assessments or overvaluation due to comparable property sales. If comparable property sales are being used, there should be at least 3 sales that are no more than 2 years old submitted. Failure to include such information will delay the disposition of your appeal. Complainants are required to submit at least one current photograph of the interior and exterior of their property and be prepared to summarize the arguments in support of their claim. Multiple photos will assist the Board of Review even further in their deliberation and judgment. Incomplete evidence, missing data, or the absence of documentation required by these rules may be construed against the complainant. Failure to provide applicable information requested by the Board may lead to dismissal or delay of the complaint. **Additional information regarding evidence is listed on the back of the appeal forms.**

At the first hearing, the County Assessor presents all complaints/corrections to the Board of Review with all information provided by the appellant or the Assessor. After weighing all facts and/or viewing properties, the Board of Review makes a tentative decision on said complaint. A tentative notice is then sent to each said appellant stating the adjusted valuation as determined by the Board. The above form contains all pertinent information concerning the Board decision and also informs the taxpayer of any further legal rights. Most corrections and assessment adjustments are acknowledged and resolved at the first hearing, based on the information originally submitted. However, the second hearing is available if deemed necessary by the Board or the appellant. **If a request for a second hearing is not received either by phone or letter within 10 working days from mailing the tentative notice, the Board will believe the taxpayer concurs with their findings, and the tentative decision becomes final.**

Second hearings, as requested and attended by the taxpayer, will be held at the times and dates set by the Board. The Board will notify the complainant or designee of the time and date of the hearing. The time of the hearing is assigned to each appellant, typically offered of an evening or a Saturday. The Board, at their discretion, may limit the time for oral argument. At the second hearing, appellants must represent themselves or may be represented by an attorney or their power of attorney acting as their agent. Expert witnesses may appear and give testimony as to specific items within their individual field of expertise and scope of credentials.

All decisions are subject to review by the appellant and will be on file in the Office of Assessments.

After the Board has completed its duties for the year, and all necessary appellants have appeared before the Menard County Board of Review for a second hearing, a final written notice is mailed to the taxpayer for consideration. Within 30-days after postmark of the final notice, the appellant may file an appeal with the Illinois State Property Tax Appeal Board. All taxpayers must appear before the local Board of Review before filing to appear at the State level with one exception as explained by the Property Tax Appeal Board.

If you should have any questions concerning an appeal, please contact the Menard County Office of Assessments, **prior to the appeal deadline** for assistance, at 217-632-4461 or on the internet at <http://menardcountyil.com/Assessments.htm>

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