

# **Hamilton County Board of Review**

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## **2021 Rules & Procedures**

The Hamilton County Board of Review has adopted these rules & procedures “for the guidance of persons doing business with them and for the orderly dispatch of business” per 35 ILCS 200/9-5. Questions may be directed to the Board of Review by calling 618-643-3971.



**John D Ventress, Chairman**

**Eugene Van Winkle, Member**

**Brad Brock, Member**

**Clint Hopfinger, CIAO, Clerk**

The Hamilton County Board of Review is currently a part-time appointed board. The office is located in the Hamilton County Supervisor of Assessments Office at 100 S Jackson St Room 16 McLeansboro IL 62859. Phone: 618-643-3971. All Board of Review hearings, appointments, meetings & sessions are held in the Supervisor of Assessments Office, unless the hearing requires a larger environment. If that is the case, the Board of Review will notify the appellant as to the assigned area.

Section 16-30 of the Property Tax Code defines the primary duty of the Board of Review. It states, in part, the following **“the Board of Review, upon application of any taxpayer, or upon its own motion, may revise the entire assessment of any taxpayer or any part of the assessment as appears to be just.”** In order for a taxpayer to have his property assessment reviewed, a formal written complaint must be submitted to the Board of Review before the deadline each Tax Year. It is recommended that the property owner discuss the assessment with the Supervisor of Assessments prior to filing an assessment appeal, an explanation or review may eliminate the need for a formal appeal. The deadline is always 30 calendar days after the Assessment Publication date for each Tax Year. Upon a proposed increase in assessment by the Board of Review, the Board of Review will give the affected taxpayer an opportunity to be heard before adopting the increase by granting 10 days in which to file a complaint on the proposed increase. Per 35ILCS 200/16-55: if an assessment appeal requests a reduction in assessment of over 100,000 assessed value, then the Board of Review shall serve a copy of the petition to all taxing districts potentially affected by said complaint. The following rules & deadlines, as required by statute, will be in effect.

## **Filing of Complaints by Taxpayer or Attorney**

- Complaints must be filed with the Board of Review at its office within 30 days of the Publication Date of the new assessment list using the forms prescribed by the Board. Deletion & Combination of Property Index Numbers, where there is no net increase in assessed value, does not require a notification to the property owner. The Board reserves the right to reduce an assessment on its own motion without notification.
- Before the Complaint will be accepted or docketed, the following requirements must be met:
  1. Complaints must be submitted in writing & signed by the property owner or their attorney
  2. The line designated as, “Reason for Complaint”, must be completed

- Property Owners wishing to complain on multiple parcels must file a separate complaint form for each parcel. If an appraisal is submitted for one property that consists of multiple parcels, the report must allocate the Full Market Value for each individual parcel.

**No Email or Fax will be accepted in regards to any formal written complaint!**

## **Computing Time Limits & Deadlines**

The time within which any act under these rules is to be done shall be computed by; excluding the first day & including the last day. Saturday, Sunday, and legal holidays, of Hamilton County, shall be included in computing the time except when such time expires on Saturday, Sunday, or Legal Holiday, such period shall be extended to include the next following business day. For example: if the Board of Review raises an assessment, a property owner has 10 days to file a complaint on the assessment increase. If the 10<sup>th</sup> day was to fall on a Saturday, Sunday, or Legal Holiday, the property owner's deadline to file a complaint would be extended to the next following business day.

## **Representation Before the Board of Review**

Taxpayers shall have the right to complete and file a complaint form on property that they own or in which they have an equitable interest. Taxpayers shall have the right to represent themselves before the Board or through an attorney licensed in the State of Illinois. **Accountants, tax representatives, tax advisors, real estate appraisers and/or consultants & others not licensed to practice law in the State of Illinois may not File a Formal Complaint with the Board of Review nor appear at Board Hearings in a representative capacity on behalf of the property owner/taxpayer.** However, such persons may be called upon to testify at hearings as a witness and may assist parties and attorneys in preparation of cases for presentation to the Board of Review.

## **Board of Review Hearings**

The Board of Review does not follow formal rules of pleading, practice and evidence, and will not hear formal testimony as such. The current assessed value, certified by the Supervisor of Assessments, shall be assumed to be correct and the burden of proof of going forward shall be on the appellant/complainant. Taxpayers shall present substantive evidence in support of or in opposition to a change in assessment, with appellant going first. The Board may then question the Supervisor of Assessments or

their designee as to their valuation methodology. Since appeals from the Board of Review are de novo, there is no need to “make a record” before the Board.

Power of the Board of Review during hearings - In connection with any proceeding, the Board of Review shall have full authority to:

- Conduct & control the procedure of the hearing
- Admit or exclude testimony or evidence
- Administer oaths & affirmations & examine all persons appearing at the hearing to testify or offer evidence
- Require the production of any book, record, paper or document at any stage of the appeal or of the hearing, which is the foundation for any evidence or testimony presented in the appeal
- Require the submission of briefs on issues of law raised during the hearing within 30 days of the termination of the hearing
- Determination of Appealed Assessments

**All Board of Review Hearings must be completed in person! No hearings will be conducted over the phone or by Web Conference. If the Property Owner filing the complaint cannot attend the hearing, an Illinois Licensed Attorney must be present to submit evidence on behalf of the property owner. Accountants, tax representatives, tax advisors, real estate appraisers and/or consultants & others not licensed to practice law in the State of Illinois may NOT represent the property owner at the Board of Review Hearing!**

**The Main 3 Types of Board of Review Complaints are explained in detail below:**

## **Fair Market Value Complaints**

Fair Market Value is defined as the most probable sale price of a property in terms of money in a competitive & open market, assuming that the buyer and seller are acting prudently and knowledgeably, allowing sufficient time for the sale, and assuming that the transaction is not affected by undue pressures. This definition assumes that the sale is an arms-length sale, has had a reasonable amount of time and exposure in the open market, and the buyer and seller are knowledgeable and not related to each other.

Evidence of Fair Market Value may include: A) a recent appraisal of the subject property; B) recent sale of the subject property evidence by a copy of the sales contract and closing statement; C) if new construction: evidence of the cost of the construction

including the cost of the land and the value of any labor provided by the owner or donated to the owner; D) three recent sales of comparable properties in or near the subject neighborhood, if possible.

## **Equity Complaints**

When the taxpayer cites unequal treatment or lack of uniformity in his/her appeal he/she must prove by clear and convincing evidence that a disparity of assessments exists. The evidence must demonstrate that a consistent pattern of assessment inequities exists.

## **Physical Discrepancy**

The property has a physical characteristic that is incorrect on the Supervisor of Assessments Property Records. Common examples of physical discrepancies include: Square Footage amounts for an Improvement are incorrect, Incorrect foundation for a house (Slab, Crawl, Basement, etc.), Year Built for an Improvement is incorrect.

## **Commonly Used Board of Review Forms**

PTAX - 207 – Notice of Final Decision on Assessed Value by Board of Review

PTAX - 227 – Farm Property Assessment Complaint

PTAX - 229 – Notice of Proposed Change in Assessed Value by Board of Review

PTAX - 230 – Non-Farm Property Assessment Complaint

All of the above documents can be found at the Supervisor of Assessments/Board of Review Office, located on the 3<sup>rd</sup> Floor of the Hamilton County Courthouse. They can also be found on the Illinois Department of Revenue's Website.

## **Actions & Determinations of the Board of Review**

All actions, decisions, and findings of the Board of Review will be decided by a majority vote of the Board of Review, a minimum of 2 votes. Hearings may be held by less than a majority of members and the Chairman may assign members to hold individual hearings.

## Exemptions

The Board of Review will accept & process applications for property tax exemptions (35 ILCS 200/16-70). The Board of Review's authority is limited to a recommendation on whether or not the property in question should be exempt from property taxes. Authority to exempt property from local property taxes rests with the Illinois Department of Revenue. The Clerk of the Board of Review will collect the require information & documents & forward the data to the Illinois Department of Revenue, along with the Board of Review's recommendation on whether or not the property should be exempt. Upon filing of any application for a non-homestead exemption, which would reduce the assessed valuation of any property by more than 100,000, the owner shall mail a certified letter along with a copy of the application to all taxing districts effected by said application. The Board of Review shall give the affected districts and the taxpayer an opportunity to be heard.

## Certificates of Error

A Certificate of Error corrects a property tax bill that has already been issued. It is issued to correct "an error or mistake" in the assessment of the property "other than errors of judgment as to the valuation of the property" per 35 ILCS 200/16-75. The Board of Review reviews, approves & signs all Certificate of Errors.

Bases for a Certificate of Error include the following:

- Homestead exemptions for which a property was eligible but the exemption was not applied to the property tax bill
- Duplicate Assessment
- Improvements damaged or destroyed
- Incorrect description of property assessed

**\*The Hamilton Board of Review has approved & adopted these Rules & Procedures. They are reviewed annually & revised as needed\***

**Revised 06/28/2022.**