Christian County Board of Review 2022

Rules and Procedures

Miriam J. (Joy) Boyd, Chairperson
***Ron McKavetz, Member**
J. Ed Salisbury, Member
Chad M. Coady, Clerk

Our Mission: A fair, impartial, and respectful review of every assessment appeal.

Checklist Before Filing

- ☐ Did you completely fill out all applicable sections of your complaint form?
- ☐ Did you sign and date your complaint form?
- ☐ If you want the Board of Review to decide based on the evidence you submitted so that you don't have to appear before the Board, did you check the box next to your signature?
- ☐ Did you file the complaint by the deadline for your Township? (30 days after the date of publication in the newspaper)
- ☐ If you are an attorney filing on behalf of an owner/taxpayer, did you include a letter of authorization signed by the property owner or taxpayer?
- ☐ Did you include all the information that you want the Board to consider?

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Rules and Procedures

The Illinois Property Tax Code requires that valuations for each assessment year shall be made as of January 1, of that assessment year (See 35 ILCS 200/9-155, *et seq.*). It also requires that the assessments reflect one-third of the fair cash value of property, as determined by sales from the three years preceding the assessment year (See 35 ILCS 200/1-55). Any party presenting valuation evidence from sales prior to January 1, 2019 or after January 1, 2021 has the burden of proof of establishing why such evidence best represents the valuation period in question and should be considered by the Board of Review.

A. Administrative Rules

1. ***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.
2. ***Amendments.*** These rules may be amended from time to time; amendments are effective upon their being conspicuously posted and prominently displayed by the Clerk of the Board.
3. ***Retroactivity***. A Board complaint decision resulting in a change of assessed value will be effective for only the current assessment year; the Board does not have retroactive power except with regard to omitted property and the process of stipulation of assessed value on appeals which are currently before the Property Tax Appeal Board for prior tax years.
4. ***Date of Filing.*** Except for communications received via the United States mail, all communications (including, but not limited to, assessment complaints) shall be deemed to have been filed as of the date they are received by the Clerk of the Board.
   a. Communications transmitted through the United States mail shall be deemed filed with or received by the Board on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it. 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. This provision applies only to communications transmitted through the United States mail (See 5 ILCS 70/1.25). It does not apply to communications delivered by Federal Express, UPS, DHL, or any other commercial or non-commercial delivery entity (see *Baca v. Trejo*, 2nd App. Dist. (2011), 388 Ill.App.3d 193, 902 N.E.2d 1108, 327 Ill.Dec. 722). Furthermore, this provision does not apply to communications mailed to any location other than the Board's office at 101 S. Main St., Taylorville, IL, 62568.
   b. Communications mailed but not received by the Board, or if received but without a cancellation mark or with the cancellation mark illegible or erroneous, shall be deemed filed with or received by the Board on the date it was mailed, but only if the sender establishes by competent evidence that the communication was deposited, properly addressed, in the United States mail on or before the date on which it was required or authorized to be filed or was due.
   c. If a communication is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such

registration, certification or certificate shall be considered competent evidence that the communication was mailed. The date of registration, certification or certificate shall be deemed the postmarked date.

5. ***Forms.*** Forms are available from the Supervisor of Assessments during regular business hours. The Board may also make the forms available through email, fax or regular mail.
6. ***Failure to Follow Board Rules.*** Failure to follow any rule may, in and of itself, be grounds for the denial of any relief.
7. ***Freedom of Information Act Policy.*** The Board of Review is a public body as defined in the Freedom of Information Act (See 5 ILCS 140). The Board's Freedom of Information policy shall be conspicuously posted at the Board's office, and shall be posted on the county's web site at www.ChristianCountyIL.com.
8. ***Conflicts of Interest.*** No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest.
   a. No member may participate in any hearing where the complainant offers an appraisal or document prepared by the member as evidence in the complaint.
   b. No member shall testify before the Illinois Property Tax Appeal Board on behalf of a taxpayer in any capacity regarding any Christian County property.

B. Meetings

1. ***Location.*** Regular meetings of the Board will be held at the Christian County Courthouse, 2nd Floor, 101 S. Main St., Taylorville, Illinois. Meetings may be held at other locations in the County at the discretion of the Board.
2. ***Open Meetings.*** Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120).
   a. Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify their selves to facilitate such recordings.
   b. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board within fifteen (15) business days. The cost of the transcript will be borne by the complainant.
   c. The Board's hearing rooms have a limited capacity. If the complainant anticipates the attendance of more than five witnesses or other persons, the complainant must immediately contact the Clerk of the Board, who will 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.
   d. Observers do not have a right to speak or present evidence unless they are called to do so by someone with standing before the Board (see Rule C.3 for information regarding standing before the Board).
3. ***Rescheduling.*** Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times may not be changed, depending on case load and hearing time

remaining. Hearings will be rescheduled if the Christian County Courthouse is closed for weather or other emergency-related reasons.

4. ***Improper Conduct or Language.*** When a party, the party's agent, or the party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language (including use of racial epithets) which delays or protracts a proceeding, the Board, by any Member, or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.
5. ***Conduct of Meetings and Hearings.*** In connection with any proceeding before the Board, the Board shall have full authority to:
   a. Conduct and control the procedure of the hearing.
   b. Admit or exclude testimony or other evidence into the record pursuant to these rules.
   c. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
   d. Require the production of any book, record, paper or document at any state of the complaint or of the hearing which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, or document may result in the dismissal of the complaint.
6. ***Teleconference Hearings.*** Each complainant requesting a hearing will be given notice by U.S. Mail of the date and time of the hearing. If the owner or owner's representative wishes to have a hearing by teleconference, the complainant may, after receipt of a hearing notice, contact the Board office and request a hearing by teleconference. When requesting a *Teleconference* hearing, the complainant shall call the Board office by the close of business of the last business day prior to the hearing date and provide the telephone number the Board can call at the time of the hearing, or as soon afterward as the Board's schedule may permit. The quality of the telephone connection is the responsibility of the complainant. If the complainant cannot be reached at the provided number, or if the call quality is too poor to understand person(s) on the telephone, the Board will treat the situation as a non-appearance by the complainant and will make whatever decision is deemed lawful and just.
7. ***Non-Appearance at Hearings.*** In the event of a non-appearance by a complainant who has requested a hearing, the Board reserves the right to dismiss the complaint if it finds the evidence to be insufficient to establish grounds for the complaint to be filed. The Board shall consider rescheduling a hearing based on a written explanation provided to the Board by the complainant.

C. Assessment Complaints—General Procedures

1. ***Basis for the Assessment Complaint.*** Some legitimate bases for assessment complaints:
   a. Overvaluation (see section D of these rules for further information).
   b. Equity of assessment (see section E for further information).
   c. Discrepancy in Physical Data (see section F for further information).

   Neither the amount of taxes paid, nor the change in the individual or aggregate property tax rates, nor the percentage of assessment change are appropriate bases for contesting

the assessment of a property. The Board of Review has no authority over any valuation prior to the assessment year; therefore, percentage of assessment change is not a valid basis for an assessment complaint. Every complaint shall state the facts upon which the contesting party bases an objection to the assessment, together with a statement of the contention(s) of law the contesting party desires to raise. The Board requires that the complainant's evidence be submitted along with the original complaint form, except for a documented appraisal report, which must be received in the Board office no more than 30 calendar days after the filing deadline.

2. ***Standing to File a Complaint.*** Only the owner of property, or the person or entity responsible for paying the taxes, dissatisfied with the property's assessment for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer, may file a complaint with the Board.
   a. Any attorney filing a complaint on behalf of a taxpayer or property owner must have authorization by an owner of record; this authorization must accompany the original complaint form or the form will be returned to the property owner. Authorizations signed by management agents, association presidents (unless accompanied by a resolution of authorization by the association's board pursuant to 765 ILCS 605/10), or any party other than the property owner will also be returned to the property owner.
   b. The person or entity responsible for paying the taxes who is not the owner of record or the beneficial owner via an Illinois Land Trust must, at the time of filing the complaint, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer.
   c. Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See *In Re: Yamaguchi*, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec. 928); therefore, only attorneys licensed to practice law in Illinois or an employee of a corporation may file a complaint on behalf of a taxpayer or property owner.
3. ***Reductions in Excess of $100,000.*** Pursuant to 35 ILCS 200/16-55, if a complainant is requesting a reduction in assessed valuation of $100,000 or more, the Board must notify each respective taxing district.
   a. Complainants must supply their requested assessment total in the appropriate space on the complaint form, or must check the appropriate box if it is anticipated that an appraisal report will be submitted that would result in a reduction of $100,000 or more in assessed value. If this information is not provided the Board will not make a reduction of $100,000 or more.
4. ***Incomplete Complaint Forms.*** Incomplete complaint forms may be returned to the property owner, regardless of who submitted the complaint form. Complaints that have been returned may be resubmitted to the Board, but will not be accepted unless the re-submittal meets the filing deadline established in Rule C.6 unless a different deadline has been established by state law. The Clerk of the Board is authorized to enforce these provisions on the Board's behalf. For purposes of this section, an *Incomplete Complaint Form* is defined as:

a. A complaint form that lacks sufficient information to identify the property in question;
b. A complaint form that is not signed by the property owner or taxpayer; or
c. A complaint form that is signed by an agent, but is not accompanied by a letter of authorization signed by the property owner.

Notwithstanding the above, taxpayers are advised that filing a complaint form that is blank or otherwise lacks evidence may result in a dismissal of the complaint for lack of evidence.

5. ***Properties with Multiple Parcel Numbers.*** If a single property has multiple property index numbers, the complaint may be filed on one form; however, the complaint must be accompanied by an addendum clearly stating all property index numbers within the complaint. For purposes of this section, the term *single property* is defined as a property that is physically contiguous, has a uniform ownership, and a uniform highest and best use.
6. ***Filing Deadline.*** Fully completed complaints must be filed with the Clerk of the Board on or before 30 calendar days after date of publication of the current year assessment list (35 ILCS 200/16-55).
7. ***Submission of Evidence.*** The Board will consider all evidence submitted. All evidence to support complainant's opinion of market value must be submitted to the Clerk of the Board at the time of filing the Real Estate Complaint except for appraisal reports prepared by appraisers certified to practice by the State of Illinois, which must be received (irrespective of postmark) no more than thirty (30) calendar days after the filing deadline.
8. ***Disclosure of Recent Sale Required.*** A taxpayer shall disclose the purchase price of the property and the date of purchase if it took place within three (3) years of the assessment date, and shall file with the Board appropriate relevant sales documents.
   a. Both the seller's and the buyer's identity 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-subsidiary companies, or by virtue of ownership of non-publicly held stock and whether the transaction was arms length.
   b. When sales documents reflect a market value substantially above or below the Assessor's market value, taxpayers shall provide the Board with an affidavit from a party, having knowledge of the facts, stating a description of the events leading up to the sale, including prior purchase proposals, cash amounts offered, length of time on the market, and the reasons for the sale.
   c. Any personal property included in the sale must be fully documented, including its fair cash value.
9. ***Evidence Submission by Township Assessors.*** All evidence to support the Township Assessor's opinion of market value (including complete Property Record Cards) must be submitted to this office no less than five (5) business days prior to the hearing.
10. ***Hearing Officers.*** Any single member of the Board may act as a hearing officer. No decision shall be finalized without the concurrence of at least two members of the Board.

11. ***Hearing Notification.*** Complainants who request a hearing will be notified by U.S. Mail of the hearing date, time and place of said hearing. If a complainant fails to appear for the hearing, the Board will take such action with respect to the complainant's complaint as shall appear to the Board to be lawful and just.
12. ***Hearing Format.*** Hearings on complaints will be conducted in the following format:
    a. The complainant or his/her representative may present testimony regarding the assessment and shall be required to answer any questions of the Board.
    b. The Township Assessor, a representative from his/her office, or a representative from the Supervisor of Assessments Office may present testimony regarding the assessment and shall be required to answer any questions of the Board.
    c. Each party may then present closing or rebuttal remarks and then the hearing will close.
    d. The Board will consider the evidence presented as well as any information that the Board has discovered regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55).
    e. If the complainant indicates on the complaint form that an oral hearing is not required for the complaint, then the Board will not schedule the complaint for an *oral* hearing. Written Assessor evidence will still be received. The Board will then consider the evidence presented as well as any information that the Board discovers regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55).
13. ***Hearing Length.*** Because of the volume of complaints before the Board, most hearings are scheduled at fifteen-minute intervals. All presentations by the complainant and the assessor, along with questions that may be asked by the Board, must be completed within this time frame.
14. ***Final Notification.*** The Board may need to deliberate further on each case, causing a decision to be rendered at a later date. The Board reserves the right to further alter a decision after a hearing.
    a. After all hearings are completed, official findings for each case will be mailed to all complainants.

D. Assessment Complaints Based upon Overvaluation

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" (See 35 ILCS 200/1-50). Fair Cash Value is often used interchangeably with "Market Value." The Illinois Supreme Court has held that "It is clearly the value of the 'tract or lot of real property' which is assessed, rather than the value of the interest presently held by the owner" (*Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970). Thus, complaints based on overvaluation shall provide evidence of the value of the *fee simple estate* of the property, which includes all rights except the power of taxation, eminent domain, police power, and escheat, which have been reserved for the government.
2. ***Burden of Proof.*** When overvaluation is the basis of the complaint, the value of the subject property must be proved by a preponderance of the evidence.

3. ***Evidence Considered.*** If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included with the complaint form at the discretion of the complainant.
4. ***Comparable Properties.*** Comparable properties should be located near the subject property and/or in the same subdivision.
   a. Comparable properties should be similar in size, construction, quality, age, style and condition to the subject property.
   b. Comparable properties shall be market transactions, based on the definition of Fair Cash Value noted above. Examples of non-market transactions include properties that were not advertised for sale, transactions that fulfill long-term contracts, sales between related parties, sales of partial interests, court-ordered sales, condemnation sales, sales to or from an adjoining owner, purchase options, trades, and sale-leaseback transactions.
   c. Any party seeking to include or exclude a sale on the basis of the list in this section shall submit written evidence as to why such sale should be included or excluded.
   d. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board.
5. ***Use of Post-Foreclosure Sales as Evidence.*** The Board of Review will consider post-foreclosure sales as evidence. A "post foreclosure sale" is the first sale after the completion of foreclosure proceedings where the lender in possession sells the property to a new buyer. Post-foreclosure sales are generally considered market transactions unless they also meet one of the excluding conditions in Section D.4 above.
6. ***Appraisal Evidence.*** In the event that supplemental documentation such as a professional appraisal report to establish market value is to be presented, a copy of the appraisal report prepared by an appraiser who is certified to practice by the State of Illinois must be received by the Board no more than thirty (30) calendar days after the filing deadline. Appraisal report(s) which are not filed in a timely manner will not be considered by the Board.
   a. Appraisals and value opinions (including those developed and offered by internet firms) will not be accepted as evidence by the Board of Review unless they are certified in writing by the person developing the opinion of value. To be considered, an appraisal must be:
      i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
      ii. Signed by the appraiser(s).
      iii. Presented in its entirety, including all exhibits, with no missing pages.
   b. An appraisal report developed specifically for use at a Board of Review hearing shall have a valuation date of January 1, of the assessment year.
   c. An appraisal report developed for another purpose may be submitted as evidence; however, the farther the valuation date from January 1, of the assessment year, the less consideration the appraisal report will receive.

d. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal report has been timely submitted.
e. Except for homestead property, appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the documented appraisal report whose signature appears thereon.
f. Valuations prepared by attorneys or others who have a fiduciary responsibility to advocate on behalf of their clients will be given diminished emphasis in deliberations by the Board of Review.

7. ***Other Evidence.*** Other evidence may consist of, but is not limited to, the following:
   a. Listing contract of the subject property.
   b. 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.
   c. A complete (final) sworn contractor's affidavit of costs if the improvement is new construction.
   d. Multiple Listing Service listings showing sales price, sales date, descriptive data, and a photograph of a comparable house. Comparable properties are those located close to the property in question, with the same style, similar size and age as the property in question. 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 cash value of the property in question.
   e. An income approach to value may be submitted as evidence. Any party submitting an income approach should note:
      i. The Illinois Supreme Court has ruled that "it is the capacity for earning income, rather than the income actually derived, which reflects 'fair cash value' for taxation purposes" (*Springfield Marine Bank v. Property Tax Appeal Board*, 44 Ill.2d 428, 256 N.E.2d 334., 1970). Thus, any income approach should provide evidence of market-derived income, vacancy, expenses, rate of return.
      ii. All parties are advised that "Where the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer's submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law" (*The Cook County Board of Review v. Illinois Property Tax Appeal Board and Omni Chicago*, 1st App. Dist., 2010). Therefore, an income approach should not be submitted without a sales comparison approach unless evidence is also presented that there is not a market for the property in question.

8. ***Disclosure of Rental Data Required.*** When an assessment complaint for an income-producing property is based on overvaluation and an income approach is submitted, the submission shall include the actual income and expense data of the property.
   a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.

b. Where multiple leases are in place, a full copy of at least one typical lease must be submitted; the Board will consider lease summaries, audited financial statements, rent rolls with totals for the remaining leases.
c. If the property is fully residential with six or fewer units, the complainant shall provide to the Board at the time of filing the operating statements, audits and all other pertinent information.
    i. If the property has seven or more units or is of a non-residential use, the complainant shall submit, at the time of filing, income and expense statements for the three years prior to the assessment year.

E. Assessment Complaints Based upon Equity - Residential Properties

1. ***Definition.*** Real property assessments shall be valued uniformly as the General Assembly shall provide by law (Art.9, Sec 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment (relative to fair cash value) than the assessment of similar properties.
2. ***Burden of Proof.*** When unequal treatment in the assessment process is the basis of the complaint, the inequity of the assessments must be proved by clear and convincing evidence.
3. ***Evidence Considered.*** If comparable properties are submitted as evidence for the complaint, it is preferable to use the best three (3) and these must be included with the original complaint. Additional comparables may be included with the complaint form at the discretion of the complainant.
4. ***Comparable Properties.*** Comparable properties should be located near the subject property and/or in the same subdivision. They should be similar in size, construction, quality, age, style and condition to the subject property. Comparable properties offered in testimony that were not submitted with the original complaint will not be considered by the Board.
5. ***Disclosure of Rental Data Required.*** When an assessment complaint for an income-producing property is based on equity, the income and expense data of the property shall be submitted as evidence.
    a. Where the entire property is covered under a single lease, the entire lease shall be submitted as evidence.
    b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent rolls with totals and representative samples of leases submitted may be submitted by the taxpayer.

F. Assessment Complaints Based upon Discrepancy in Physical Data

1. ***Definition.*** Discrepancy in physical data of the property includes, but is not limited to a substantial difference in the size of the site, size of the improvements, physical features, and locational attributes; the incorrect physical description must have been relied upon by the assessor in the valuation of the property and are shown on the assessor's property record card.
2. ***Evidence.*** Complaints based on the application of an incorrect physical description of a property shall include a copy of the property record card for the subject, a statement

highlighting the incorrect data, and competent evidence (such as a plat of survey, photograph, or construction documents) of the correct data.

3. ***Assessor Access to Property.*** No taxpayer or property owner shall present for consideration, nor shall the Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the Township Assessor or intervening taxing body, prior to or during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes. *Any motion made to invoke this rule shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.*

G. Omitted Property

1. ***Authority.*** The Board has the authority to place an assessment on omitted property (See 35 ILCS 200/9-160, *et seq.*).
2. ***Notice.*** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board shall give at least ten (10) business days written notice to the parties concerned advising them of the Board's proposed action.

H. Equalization

1. ***Authority.*** Subject to the restrictions of the property tax code, 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 township, or part thereof, or any portion of the county (See 35 ILCS 200/16-60, et seq.).
2. ***Procedure.*** Petitions addressed to the Board regarding matters of equalization must show the class or classes of property, or the taxing jurisdictions that appear to be out of line with the general assessment level prevailing in the County. If such petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.

I. Non Homestead Exemptions

1. ***Applications.*** Applications for Non-Homestead exemption must be filed on forms furnished by the Board. Parcel number must be on the application and all questions must be answered, failure to comply will result in your Petition being returned. A separate fully completed application must be submitted for each parcel number; unless one legal description covers more than one parcel within the same township. Supporting documentation must be submitted in duplicate for each application (see instruction sheet). Pursuant to Illinois Department of Revenue, failure to complete and provide all evidence will delay final decision.

2. ***Affidavit of Use.*** An Affidavit of Use must be submitted for all Applications for Property Tax Exemption except property for State of Illinois or U.S. Government.
3. ***Photographs.*** Photographs must be submitted for all Applications for Property Tax Exemption.
4. ***Notarization.*** Where applicable, applications should be notarized.
5. ***Notification of Units of Government.*** If the request for an exemption would reduce the assessment by $100,000 or more, the applicant or agent for the applicant must notify the Units of Government in their jurisdiction. A copy of the letters showing the notification of each Unit of Government must be submitted with the application at time of filing.

J. Adoption

1. ***Adoption.*** These rules are adopted for the 2022 session of the Christian County Board of Review as of June 1, 2022.

Miriam J. (Joy) Boyd, Chairperson
Ron McKavetz, Member
J. Ed Salisbury, Member

Chad M. Coady, Clerk

Frequently Asked Questions

Must I come before the Board to present my case?

No, you do not have to appear before the Board unless you wish to do so. Taxpayers have the option of filing an assessment complaint without having to appear before the Board by checking the box on the assessment complaint form. You will receive written notice of the Board's finding sometime in late winter or early spring.

If I ask for a hearing and cannot attend the date I am assigned, can the hearing be rescheduled?

Possibly. The Board sets hearings on a limited number of days. If a time slot is available during one of those days, a reschedule may be available. Please call the Supervisor of Assessments office to request a reschedule and they will check for availability.

What happens if I ask for a hearing but do not appear?

In the event of a non-appearance by a complainant who has requested a hearing, the Board may dismiss the complaint. The Board shall consider rescheduling a hearing based on a written explanation provided to the Board by the complainant.

Can I participate in my hearing by teleconference?

Yes. See Rule B.6 (page 6) for instructions.

Can I have more than 3 comparable properties?

Yes, you may use as many comparables as you like; the Board of Review asks that you use the three properties that are the most similar to yours as your first three comparables on the complaint form.

How many copies of documentation are necessary when submitting the complaint form?

Please submit one (1) copy of your complaint form and all other documents.

When will I receive notification of the results from my hearing?

A Notice of Final Decision will be mailed to each taxpayer at the conclusion of the Board's hearings.

If I do not agree with the Board of Review's decision, can I appeal it?

Yes. Decisions can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of the Notice of Final Decision being sent. Appeal forms are available at the Supervisor of Assessments Office, or on the PTAB web site at http://www.ptab.illinois.gov/Filing.html.