

Rules of the Hamilton County Board of Review

Illinois Statute governing Boards of Review requires that reasonable rules be adopted for the guidance of persons doing business with the Board, and for the orderly dispatch of business (35 ILCS200/9-5).

DUTIES OF THE BOARD OF REVIEW

To review any and all assessments, to add any real property that may have been omitted, review any errors or omissions that may cause a certificate of error to be issued, review applications for exemptions, accept assessment complaints, hold hearings for assessment complaints, prepare and present any assessment appeals to the Property Tax Appeal Board.

The Board of Review has the authority and duty to equalize assessments by township and classes of property, to ensure that all townships and classes of property are at the statutory level of assessments.

The Board of Review may, upon application of any taxpayer or upon their own motions, revise the entire assessment or any part thereof and correct same, but in all cases property owners will be notified in writing of any assessment change, and be given an opportunity to be heard.

MEETINGS

The Hamilton County Board of Review shall meet on or about the first Monday in June. This shall be the first meeting of the Board for that assessment year. At that meeting, a chairperson shall be elected. The Board of Review chairman shall also serve as a member of the Hamilton County Farmland Assessment Review Committee. Other meetings may be scheduled as necessary.

ASSESSMENT APPEALS

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.

Any property owner, their legal agent, or taxing district that desires to appeal to the Board of Review on the basis of incorrect assessment, shall file a complaint in writing on the assessment appeal form provided by the Board. Such forms are available in the Supervisor of Assessments office on the 3rd Floor of the Courthouse. The assessment appeal form MUST be filled out and filed with the Supervisor of Assessments office by August 10 of the assessment year, or within 30 days of publication of the assessment list, whichever is later. A hearing may then be scheduled with the property owner, and the property owner and/or his legal representative must be in attendance for the hearing. All evidence pertaining to the proper assessed value must be presented prior to or at the hearing. The amount of taxes a person pays will not be accepted as evidence. Market value and relating equity to other properties are the issues that will be considered.

If an assessment appeal show a request for change (reduction) of over \$100,000 assessed value, then the Board of Review shall “serve a copy of the petition on all taxing districts shown on the last available tax bill” (35ILCS 200/16-55).

A complainant may be represented at a hearing by an attorney. Accountants, tax representatives, tax advisors, real estate appraisers, consultants, realtors, and others not qualified to practice law may testify at hearings, but may not act in a representative capacity.

Complaint forms must be filled out completely, and must be submitted to the Hamilton County Supervisor of Assessments Office prior to complaint deadline. Complaint forms will not be accepted via fax machine. In addition, complaint forms will only be accepted from the property owner or his/her attorney, or, in the case of a company or corporation, a duly authorized employee or officer of the company or corporation.

The appellant and any intervenors will be notified in writing of the Board of Review’s decision. All decisions of the Board may be appealed to the State of Illinois Property Tax Appeal Board. Such appeals must be filed within 30 days of the Board of Review’s decision. All decisions of the Board of Review are subject to equalization.

EXEMPTIONS

The Board of Review will accept and process applications for property tax exemptions (35 ILCS 00/16-70). 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 in question should be exempt from property taxes. Authority to exempt property from local property taxes rests with the State of Illinois, Department of Revenue. The clerk of the Board of Review will collect the required information and forward to the Illinois Department of Revenue, with the Board's recommendation.

These rules may be amended at any time by a majority of the members of the Board of Review. An amendment shall be effective when posted at the Board of Review office.