

Jefferson County Board of Review

Rules and Procedures

The Jefferson County Board of Review (BOR) consists of three members appointed by the county board to ensure uniformity and equitable property assessments.

Two members of the Board shall constitute a quorum. No decision on any property shall be made unless a quorum is present.

Duties of the Board of Review

- Assessment Appeals
- Omitted Property
- Non – Homestead Exemptions
- Certificate of Error
- Equalization

Assessment Appeals

The Board of Review hears appeals for property owners who believe their assessment is incorrect. The formal appeal session opens on the date of publication in local newspaper and the taxpayer has 30 days to file a complaint.

The Board has the authority to confirm, reduce, or increase any assessment as appears just.

Taxpayers are encouraged to discuss their real estate assessments with their township assessor prior to filing a complaint with the Board of Review. If, after talking with the township assessor, taxpayers still wishing to file a formal complaint may do so. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the township assessor.

Valuation date according to the Illinois Property Tax Code is January 1st of the assessment year. It also requires the assessment be one third of the fair cash value of the property. Fair cash value is defined as; the amount for which a property can be sold in the due course of business and, not under duress, between a willing buyer and a willing seller. (35ILCS 200/ 1-50).

Who may file an Appeal?

- Property Owner
- Attorney
- Person with power of attorney for real estate matters

Appeal forms must be filled out, signed, and received or postmarked for mail within 30 days of the date of publication. Appeal forms are accepted during normal business hours Monday through Friday from 8:00 am to 4:30pm at

Jefferson County Supervisor of Assessments Office

Board of Review

100 S. 10th St. Room 2

Mt. Vernon, IL. 62864

Or by email to lacrunk@jeffil.us

The BOR requires all parties appealing an assessment to utilize the forms of the Jefferson County Board of Review. These forms are available at the Jefferson County Supervisor of Assessments Office or on the county website. www.jeffersoncountyllinois.com

A separate appeal form must be filed for all parcels.

Reductions of \$100,000 or more: *Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed value of \$100,000 or more, the Board must notify each taxing district. It is required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will not make a reduction of \$100,000 or more.*

What Evidence may be submitted?

- Appraisal of the property
- Recent sales of the property
- Comparable properties or recent sales (*minimum of 3*)
 - Sales should be arm's length transactions

- Sales should not include foreclosures, sale in lieu of foreclosures, buyer/seller financial institution of government agency, or transfer between relatives.
- Rental income and expense records
- Picture of subject and comparable properties
- Age, square foot, and amenities

The BOR will notify each appellant by mail of the date and time of their hearing. Failure of a property owner or their legal representative to appear before the Board of Review will result in forfeiture of the complaint and said assessment will be confirmed, UNLESS the property owner or their legal representative has authorized in writing for the BOR to act on complaint without their presence.

Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed or extended.

The BOR will hear evidence at the hearing by the appellant and the township assessor showing proof of over or under valuation.

No final decisions will be made at the hearing; decisions will be mailed via U.S. Postal Service to the appellant or their representative.

All decisions of the Board are subject to equalization.

All final decisions rendered by the BOR may be appealed to the Property Tax Appeal Board of the State of Illinois within 30 days after the Post Mark date of the written notice of decision of the Board of Review.

Omitted Property

The Board has the authority to place an assessment on omitted property (*35 ILCS 200/9-265*)

Non Homestead Exemptions

Applications for Non-Homestead Exemptions must be filed on forms furnished by Illinois Department of Revenue and are available at Jefferson County Supervisor of Assessments Office.

If the request for 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 letter showing notification must be submitted with the application at the time of filing.

The BOR makes a recommendation to the Illinois Department of Revenue as to whether or not an exemption should be allowed. The Illinois Department of Revenue reviews the evidence and makes a final decision.

Certificate of Error

A Certificate of Error, when presented to the Board for Concurrence, must be accompanied by evidence showing the reason for issuing the Certificate of Error.

Equalization

The BOR has the authority to increase or decrease the entire assessments, the assessment of any class, and/or the assessment of any township by applying multipliers.
(35 ILCS 200/16-60)

January 14, 2019






