

# Board of Review Rules

The Illinois statute governing the County Board of Review requires publication of reasonable rules for the guidance of persons doing business with the Board (35 ILCS 200/9-5).

Regular meetings of the Board of Review of McDonough County will be held at the County Courthouse in the Supervisor of Assessments Office. Meetings may be held in other parts of the County at the discretion of the Board. Communication to the Board of Review shall be addressed to McDonough County Board of Review, c/o Supervisor of Assessments Office, #1 Courthouse Sq., Macomb, IL 61455.

Duties of the Board of Review:

To review all assessments and to add any real property that has been omitted; hold hearings for complaints. The Board of Review, upon application of any taxpayer or upon their own motion, may revise the entire assessment or any part thereof and correct same.

Content of Appeals;

Evidence must be submitted for complaints to be considered. The amount of taxes a property owner pays cannot and will not be accepted as evidence.

In the case of residential property, evidence may consist of, but is not limited to the following:

- 1) Proof of recent sale or purchase
- 2) An appraisal by a Certified Residential or Certified General Appraiser within the past
- 3) 12 to 14 months
- 4) Assessed values of comparable properties if appealing uniformity
- 5) Recent sale of comparable properties-three or more sales can provide indicators of the fair market value of the property in question.

In the case if commercial/industrial properties, evidence may consist of, but is not limited to the following:

- 1) Purchase price and closing date of the property in question
- 2) Data sheets reporting the sale price and date, including descriptive data of comparable properties sold.
- 3) An appraisal by a Certified Appraiser within the last 12 to 14 months.
- 4) Income producing property appeals should include (3) years of operating statements, current leases, gross rents, and vacancy rate.

5) Picture of subject property.

Incomplete evidence, missing data, or the absence of documents required by these rules will result in the appeal not being filed by the Board of Review. The Board will require written evidence of authority from owner to represent taxpayer. Representation shall be legal counsel or owner of record. The Board of Review will require the taxpayer or legal counsel present at hearings.

The Board of Review reserves the right to inspect the property in question.

Complaints may be filed with the Clerk of the Board of Review on or before the 10<sup>th</sup> day of August of each calendar year or within the allotted time allowed from the date of publication.

Decisions of the Board:

The Board will review the evidence and issue a tentative decision. The Board shall give 10 days' notice to the person or corporation concerned directing them to appear before the Board and show cause, if there be any, why the assessment should be changed. Failure to appear at the scheduled hearing will result in dismissal of the case. All decisions on complaints may be appealed to the State Property Tax Appeal Board as provided by statute.