

# Jersey County

## Board of Review Rules

Taxpayers are strongly encouraged to discuss their real estate assessments with the Township Assessor prior to the filing of a complaint with the Board. Many times the reason for the assessment can be made clear or any errors in the property record card can be corrected, eliminating the need for filing a complaint. After talking with the Township Assessor, taxpayers still wishing to pursue an assessment complaint will need to familiarize themselves with the following rules governing hearings before the Board. By state law, the time period for filing a complaint cannot be extended while discussing the assessment with the Township Assessor.

1. Complaints may be filed when property appears to be over or under assessed. It is the duty of the complainant to provide the evidence proving the current assessment is incorrect. Assessment complaints must be supported with substantial evidence, such as an appraisal that is reflective of the value as of the date of assessment being appealed, (January 1, assessment year), recent comparable sales, documented list of comparable assessed properties or other information that would aid in establishing the value of your property. Remember that if comparing to another property, you must compare like properties, comparing the assessed value, not taxes. You should provide all evidence of value to the Board at the time of filing.
  - a. Pursuant to 35 ILCS 200/16-55, if a complainant is requesting a reduction in assessed valuation of \$100,000 or more, or if a Township Assessor is proposing a settlement that would result in a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district.
2. Complaints must be filed within 30 days of the publication of the township assessment roll. Complaints filed by United States mail must be postmarked on or before the filing deadline date. This does not apply to communications mailed to any location other than the Board of Review, 200 North Lafayette, Ste 4, Jerseyville, IL 62052
3. A party shall have the right to represent himself at a hearing before the Board of Review. Any attorney filing a complaint on behalf of a taxpayer or property owner must have a letter of authorization by an owner of record; this authorization must accompany the original complaint form. Attorneys must be licensed to practice law in Illinois.
4. Complaints should be filed on the proper complaint form and signed by the property owner. The complainant must complete the section of what they believe the parcel is valued at. Failure to complete the rest of the form will significantly reduce the chances for relief. A separate complaint form should be filed for each parcel. All supporting evidence or information should be attached to the complaint form. Docket numbers will be assigned to all complaints that have been filed properly.
5. The Board of Review will consider each complaint that has been properly filed and issued a docket number. The Board of Review may inspect the property in question, if necessary.
6. The Board of Review shall equalize assessments when deemed necessary to attain uniformity in the county.

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7. Final decisions of the Board of Review will be mailed to the complainant.
8. Because of the volume of complaints before the Board, most hearings are scheduled at twenty-minute intervals. All presentations by the complainant, along with the questions that may be asked by the Board, must be completed within this time frame.
9. 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.
  - e. When a complainant or complainant's agent engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room, the Board, by any Member or Hearing Officer, may request that the offending individual leave the proceeding. Failure to leave after requested to do so may result in an escort by local law enforcement.
10. Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (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 themselves to facilitate such recordings.
  - b. If a transcript of a hearing is desired, the party desiring the transcript is responsible for the hiring and expense of the court reporter. 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 party desiring the transcript.
  - 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.
  - 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.
11. These rules may be amended at the discretion of the Jersey County Board of Review at anytime they deem fit.