



SANGAMON COUNTY BOARD OF REVIEW

SANGAMON COUNTY COMPLEX – ROOM 210 200 SOUTH NINTH STREET SPRINGFIELD, IL 62701
TELEPHONE 217/753-6805
FAX 217/535-3143

The Board of Review receives and hears complaints by property owners concerning the current year valuation of property that has been established by the Township Assessor. The Board deals only with assessed valuations before equalization and not with the tax rate or the amount of a tax bill. The State multiplier, which is set by the Illinois Department of Revenue, may ultimately affect the amount of property taxes owed. The amount of a tax bill is determined by the total amount levied for by the local school districts and other taxing agencies in which your property is located.

The following procedures are published for the information and guidance of persons doing business with the Board of Review. Compliance with these rules will facilitate the orderly dispatch of business before the Board as pursuant to 35 ILCS 200/9-5.

PROCEDURAL RULES

Rule 1. **Complaints must be filed on the official complaint form prescribed by the Board.** Each complaint form must be completed in its entirety. Failure to comply with this rule may render a complaint void.

Rule 2. **The official complaint form must be filed in quadruplicate, (4 copies),** with one copy for the Board of Review, one for the Supervisor of Assessments, one for clerical duties, and one for the Township Assessor's review and rebuttal. The complete form must be filed with the Board. A photocopy of the complaint form will be returned to the complainant when the form is filed in person. The Board will officially transmit the Assessor's copy. Complainants should retain a copy for their personal records of all documentation submitted to the Board.

Rule 3. A complaint must be filed on or before the date established by the Board as the official closing date for the township in which the property is located. The official filing period for complaints begins with the publication of the Township's assessment and ends 30, (thirty), days thereafter, or on September 10th, whichever is later. Any reduction in assessment this year will be reflected on next year's property tax bill.

Rule 4. All complaints must be filed in the office of the Board of Review, Room 210 - Sangamon County Complex, 200 So. 9th Street, Springfield, Illinois 62701. Complaints may be mailed to the Board, but the Board will not accept responsibility for complaints that are not received by the filing deadline. The date of a U.S. Postal Service postmark will be considered the date of filing for a complaint received by the Board.

Rule 5. Either a property owner or a representing attorney may file a complaint. **When a complaint is filed by anyone other than the property owner, it must be signed by both the representative and the property owner and accompanied by an affidavit signed by the property owner acknowledging the complaint.**

Rule 6. Complainants are required to submit at least one current photograph of the exterior of their property and be prepared to summarize the arguments in support of their claim.

Rule 7. Hearings will be held at the times and dates set by the Board. The Board will notify the complainant or designee of the time and date of the hearing. The Board, at their discretion, may limit the time for oral argument.

Rule 8. The Board may accept a supplementary affidavit in lieu of a hearing for those taxpayers who have recently purchased a personal residence. Said affidavit will be prescribed by the Board and attest to the date and purchase price of the property, stating the means of advertisement, and the type of transaction as evidence that the price paid was market value, also including a statement confirming the condition of the property at the date of purchase.

Rule 9. Complainants should submit, accompanying the formal complaint, any other information that may help establish the property's current fair market value. With the exception of photographs of the subject property, **such evidence must be submitted in quadruplicate.** The original, and three additional photocopies. Examples of such other current information are:

- a. Photographs, index numbers, and assessments of comparable properties.
- b. Complete appraisal document or sales listing contracts.
- c. Income and expense data, leases, and other financial data.
- d. A purchase contract, settlement statement, offers to purchase or let, broker's contracts, or other documents establishing an actual or prospective purchase price.
- e. Federal income tax returns relating to income producing property.

Rule 10. Evidence submitted to support an argument of unequal treatment in the assessment process must include documentation of the contested assessment of the subject property as well as no less than three comparable properties. (All similar properties in the subject neighborhood may be reviewed at the hearing.) The documentation must also include descriptions listing the similarities between the subject and the comparable properties, relative location of the comparables to the subject and validation of minimal or no differences in the descriptions of the comparables to the subject and its location.

Rule 11. The complainant or designee must be prepared for the hearing at the time and date specified in the hearing notice. Except when good cause is shown, no continuance of a hearing will be granted. **Failure of a complainant or designee to appear as notified may result in the dismissal of the complaint.**

Rule 12. Individual property owners may retain an attorney or someone else to represent them at the hearing. Other complainants, including corporations, must be represented by an attorney or some other qualified person. Qualified person will be defined as someone with 1) an appraisal designation, or 2) a real estate license, or 3) knowledge of the value of like property. **Anyone appearing before the Board on behalf of a taxpayer must have a letter of authorization signed by the taxpayer.**

Rule 13. A separate complaint form must be filed for each parcel of property on which a property owner desires a hearing. If the particular property in question consists of two or more permanent index numbers, a separate complaint form for each parcel number must be completed. The parcel numbers for each parcel included must be disclosed on the complaint form. Failure to properly identify the property by the correct index number may render a complaint void. A complainant may not file more than one complaint on a parcel of property with the same permanent index number.

Rule 14. If filing multiple complaints and wish the hearings to be scheduled together, at the time of filing, please submit a written request listing the parcel numbers on each complaint filed. We will make every effort to accommodate these requests, but cannot guarantee that you will not be required to make more than one appearance before the Board.

Rule 15. Complainants must be prepared to disclose the purchase price of their property and the date of purchase at the request of the Board.

Rule 16. If a complainant makes an argument based upon the current purchase price of their property, incorrect acreage, building vacancy, or the income approach to value, further information may be requested by the Board of Review if it is deemed that the information is necessary in order for the Board to make a decision.

Rule 17. Evidence must be submitted within 15 business days of the date the complaint is filed with the Board. If evidence is not submitted within 15 days, a written request for a maximum 10-day extension of deadline must be submitted. Automatic extensions may not be requested at the time of complaint filing. Incomplete evidence, missing data, or the absence of documentation required by these rules may be construed against the complainant. Failure to provide applicable information requested by the Board may lead to denial of a complaint.

Rule 18. All proceedings conducted before the Board are audio recorded and are available for public inspection in accordance with The Open Meetings Act and FOIA rules.

Rule 19. Complainants wishing to withdraw their complaint may do so by submission of a written request directed to the Clerk of the Board of Review. Such requests should include the parcel number(s) affected, the complainant's name and a daytime telephone number. Page 4 of this document contains a withdrawal form for your use.

Rule 20. Complainants dissatisfied with the Board of Review's decision may request an appeal from the State Property Tax Appeal Board located in Room 402 - Stratton Building, Springfield, Illinois 62706. Forms for an appeal may also be obtained at: <http://www.state.il.us/agency/ptab/assist/forms.htm> only after receipt of the final official notice of the Board of Review's decision.

Rule 21. Where special circumstances arise, the Board may continue its hearings by public announcement. All persons interested in the hearings shall take notice of the continuance without further notice.

Rule 22. The Board of Review does hereby adopt the complaint form and supplementary affidavit stated in the official minutes of the organizational meeting of the Board held May 27, 1987, as amended, as the official complaint form for overvaluation complaints on real estate assessment and hereby authorizes its personnel to distribute and make available said complaint forms to complainants or their designees. This complaint form has been revised as of July 1996.

Rule 23. Taxpayer assistance will be provided by Board of Review personnel during normal business hours; 8:30 A.M. TO 5:00 P.M., Monday through Friday, except legal holidays and whenever the Sangamon County Complex is closed.

REQUEST TO WITHDRAW ASSESSMENT COMPLAINT

PARCEL NUMBER: _____

PROPERTY ADDRESS: _____

OWNER'S NAME: _____

OWNER'S DAYTIME TELEPHONE NUMBER: _____

I hereby request to withdraw the assessment complaint filed this year on the above referenced property.

COMPLAINANT SIGNATURE: _____

PROPERTY OWNER'S SIGNATURE: _____

DATE: _____

PLEASE RETURN COMPLETED FORM BY MAIL TO:

SANGAMON COUNTY BOARD OF REVIEW
200 S 9TH STREET, ROOM 210
SPRINGFIELD, IL 62701

OR, BY FAX:

(217) 535-3143

OR, BY EMAIL:

AnngelaB@co.sangamon.il.us