

Effingham County Board of Review

Charles Braasch, Chairman
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Rules and Procedures of the Board of Review

1. Regular meetings of the Effingham County Board of Review will be held at the Effingham County Office Building. Meetings may be held in other parts of the County, at the discretion of the Board of Review.
2. The Board of Review will convene on or before the first Monday in June, and will adjourn from day to day as may be necessary. Hours shall be from 8:00a.m. to 4:00p.m., or such other times as deemed necessary.
3. The Board is a public body as defined in the Freedom of Information Act (5 ILCS 140). As a public body, it is subject to the Act. The Effingham County Supervisor of Assessments serves as the Clerk of the Board (35 ILCS 200/3-30). The Effingham County Board of Review does hereby delegate its full regulatory power under the Freedom of Information Act to the Supervisor of Assessments or the Supervisor of Assessments' authorized designee.
4. Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120). Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, as determined by the chairman, and participants will not be required to identify themselves to facilitate such recordings. If a transcript of the hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior the hearing.
5. Any taxpayer or taxing district having a complaint shall file on appropriate forms furnished by the Board of Review. A complaint will not be considered filed until all **appropriate forms** are **completed with date stamped**, and returned to the Clerk of the Board of Review (Supervisor of Assessments). **Incomplete forms will be returned to owner of record for completion with a 10-day filing extension. Appeal will be dismissed if not returned within the 10-day extension.**
6. A Board complaint decision resulting in a change of assessment value will be effective for only the current assessment year; the Board does not have retroactive power except with regard to omitted property and process of stipulation of assessed value on appeals which are currently before the Property Tax Appeal Board for the prior tax years.
7. Complaints must be filed or postmarked, on or before 30 calendar days after the publication of assessments. The deadline dates are posted in the Supervisor of Assessments Office and noted on all Notice of Change mailing.

8. An owner of property or taxpayer that has an interest with the property's assessment for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer, may file a complaint with the Board.
 - a. Any attorney filing a complaint on behalf of a taxpayer, property owner, or taxing body must have authorization by an owner of record; this authorization must accompany the original complaint form or the form will be returned to the property owner.
9. No Board of Review member shall participate in any hearing in which the Board member has a conflict of interest. For example: Appeals from family members, personal friends, employees, associates or business contacts.
10. Complaint must use permanent parcel index number (numbers are shown on notices or tax bill) when referencing a parcel of property. A separate complaint form must be filed for each parcel.
11. Complainant must provide evidence of value to support his/her claim. **Written evidence must be submitted when filing the Effingham County Complaint Form.**
12. **The Original Complaint Form and all Evidence along with three additional copies of same must be submitted at time of filing.**
13. If you are unable to submit all evidence by said filing deadline, a **written request for a 10-day extension** must be filed with the complaint form. This will extend your filing deadline 10 days past the original set deadline date.
14. Taxpayer or Representative may option to waive hearing and allow the Board to base decision upon evidence submitted or may request to present case in person at a hearing. Hearing options are given on complaint form filed. If no option is checked then your appeal will be decided based on the evidence submitted.
15. The Board of Review may choose to make a change prior to a hearing based on the evidence provided upon filing; a Proposed Change will be sent to the complainant with a 10-day appeal period. If the complainant does not respond in the 10-day period, the Board will accept the decision for the designated tax year.
16. When a hearing is scheduled, complainant will be notified in writing of said date and time. If you cannot make said hearing please contact the Clerk of the Board of Review to discuss possible options. Due to time constraints rescheduling may not be an option, however an effort will be made to do so.
 - a. Non-Appearance at a Scheduled Hearing shall result in the Board reviewing any evidence previously submitted on behalf of said taxpayer in appeal to assist in a Final Decision. If no evidence is submitted, the Board will dismiss said appeal.
17. Pursuant to 35 ILCS 200/16-55, if a complainant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district to allow for their intervention. All taxing districts shall have the opportunity to be heard on the complaint.
18. Due to the large number of appeals complainant will be given 15 minutes to present his/her evidence. An extended time may be granted at the discretion of the Board of Review chair or acting chair.

19. Improper Conduct or Language which delays or protracts from proceeding, the Board, by any member, shall exclude the offending person from said proceeding and their testimony will be declared inadmissible.
20. Complainant will receive written notification of the Board of Review's decision in writing, within 30 days after hearing or decision.
21. Claims for exemptions must be presented on proper forms as furnished by the Board of Review. Homestead exemption applications will be accepted from January 1 and until adjournment for the Board of Review for that assessment year.
22. Renewals for Homestead exemptions will be accepted from January 1 and until adjournment for the Board of Review for the assessment year.
23. This Board of Review may initiate proceedings to correct omissions of assessments or cases of under-assessments or over-assessments. At least five (5) days notice shall be given to the property owner of such proceedings.
24. This Board of Review maintains all powers granted it under the Illinois Compiled Statutes.
25. A Final Decision can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of postmarked decision. Appeal forms are available at the County Assessment Office, or on the PTAB web site at <http://www.state.il.us/agency/ptab/assist/forms.htm>.

All rules set forth herein may be amended at any time.

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Amended 6/25/24

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Board of Review Filing Information

The Effingham County Board of Review has specific and statutory duties that it must follow to insure legal and equitable assessments for the taxpayers of Effingham County.

Taxpayers are strongly encouraged to discuss their real estate assessments with the County Assessor's Office prior to 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 a filing a complaint. After talking with the Assessor's Office, 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 period for filing a complaint cannot be extended while just discussing the assessment with the Assessor's Office an appeal must be filed in writing.**

The Illinois Property Tax Code requires that valuation for the 2024 assessment year shall reflect the value of real property as of January 1 of that year. (*See 35 ILCS 200/9-155, et seq.*) It also requires that the assessments reflect one-third of the fair cash value of property, as determined by sales from 2021, 2022 and 2023. (*See 35 ILCS 200/1-55*) Any party presenting valuation evidence from sales prior to January 1, 2021 or after December 31, 2023 has the burden of proof of establishing why such evidence best represents the valuation period in question and should be considered by the Board of Review.

In order that we may serve you in the most efficient manner possible, the complaint form must be completed and returned with all available supporting evidence of value **prior** to a review or scheduling of a hearing before the Effingham County Board of Review.

Incomplete forms will not be accepted as a complaint to the Board of Review and will be returned to owner of record for compliance with a 10 day filing extension.

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 time of filing.** The Original Complaint Form and all Evidence plus three copies of each must be submitted. If you are unable to submit all evidence by filing date, a **written request for a 10-day extension** must be submitted with the filing of complaint form. All information submitted will become a part of the official record.

The Board has no authority to discuss real estate taxes. The amount of your tax depends on several parts of an equation, only two of which is the responsibility of this Board. The tax rates are a result of the levies presented by the various taxing entities, and the county multiplier is a result of the Illinois Department of Revenue sales ratio studies. The only pieces of the tax puzzle that the Board has an impact on are the assessed valuation and exemptions available to the property.

Please review the checklist before filing.

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Amended 6/25/24

Checklist Before Filing Appeal

- Did you review the Rules and Filing Information?**
- Did you sign and date your complaint form?**
- Did you completely fill out all applicable sections on your complaint form?**
- Did you file the complaint by the deadline of your Township?**
- Did you include all the information/evidence that you want the Board to consider?**
- Did you provide the Original Complaint Form and all Evidence along with three complete copies?**
- If you are an attorney filing on behalf of an owner/taxpayer, did you include a letter of authorization signed by the property owner or taxpayer?**