

## **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 1<sup>st</sup> 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. 10<sup>th</sup> St. Room 2**

**Mt. Vernon, IL. 62864**

Or by email to [lacrunk@jeffil.us](mailto: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.jeffersoncountyillinois.com](http://www.jeffersoncountyillinois.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**

