

2023 CLAY COUNTY

BOARD OF REVIEW RULES



JACK HASTINGS, CHAIRMAN

KEVIN LOGAN, MEMBER

BRAD RUDOLPHI, MEMBER

KINDAL EASTIN, CLERK

The Clay County Board of Review has adopted these rules and filing information, pursuant to 35 ILCS 200/9-5, in order that its duties may be performed in an orderly fashion, and so that taxpayers may be informed as to their responsibilities.

As per Section 16-30 of the Illinois Property Tax Code, as stated in part “...the board of review, upon application of any taxpayer, or upon its own motion, may revise the entire assessment of any taxpayer or any part of the assessment as it sees to be just”.

Section 1. Filing Information

Taxpayers are strongly encouraged to first discuss any real estate assessment questions with the Clay County Supervisor of Assessments Office. Often, many issues can be made clear, and any errors to the property record card can be corrected without the need for the filing of a formal complaint with the Board of Review. If those issues are not able to be cleared, the taxpayer must still file the official appeal to the Board of Review before the filing deadline.

- As per the Illinois Property Tax Code, valuation for the 2023 assessment year, shall reflect the value of the real property as of January 1, 2023. (35 ILCS 200/9-155, et seq). In Illinois, assessed values are 33 1/3 % of the fair cash value of all properties, excluding farmland and farm buildings. Fair cash value is determined by sales from 2022, 2021, and 2020. (35 ILCS 200/1-55).
- In order for a taxpayer to have their property assessment reviewed, a written complaint must be completed in full and returned with all supporting evidence of value prior to the deadline for filing. Incomplete forms will not be accepted.
- It is the duty of the taxpayer/complainant to provide the evidence proving that the current assessed value on the property is incorrect. At the time of filing, it is the duty of the taxpayer to provide substantial evidence supporting their opinion

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of assessed value. All evidence should be reflective of current assessment year. Evidence accepted: appraisal, recent comparable sales, documented list of comparable assessed properties, or other information that would aid in establishing a value for property in question. **When comparing properties, you must compare like properties, comparing the assessed values, and NOT THE TAXES.**

- All evidence must be submitted at the time of filing. If additional time is needed for submittal of evidence, a written request for a 10 day extension must be submitted with the complaint form prior to the deadline.
- The Board of Review has no authority to discuss real estate taxes. The final tax amounts depends on multiple parts, and the board of review only has the authority to review the assessment and exemptions that are available for the property.

PLEASE REVIEW THE CHECKLIST PROVIDED BEFORE TURNING IN YOUR COMPLAINT

Section 2. Rules and Procedures

- The Clay County Board of Review will convene on or before the first Monday in June, and will adjourn from day to day as deemed necessary.
- Regular Meetings will be held in the upstairs board room of the Clay County Courthouse, or may be held in other parts of the county, if necessary.
- The Board is subject to the Illinois Freedom of Information Act (5 ILCS 140), with the Supervisor of Assessments as the authorized designee.
- Meetings of the Board are open to the public, and subject to the exceptions cited in the Open Meetings Act (5 ILCS 120). Audio and video recording may be permitted, however, it cannot disrupt the course of the meeting.
- The board of Review will accept written complaints for 30 calendar days, starting with the date of notice and publication. For the **2023** assessment year, complaints must be filed, or if mailed, postmarked by the end of business on **January 5, 2024.**
- Office hours are from 8:00 A.M. – 4:00 P.M., Monday thru Friday, except legal holidays.

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- All complaints must be in writing on forms prescribed by the Department of Revenue. Forms are available in the office of the Supervisor of Assessments or you may call (618) 665-3525 Ext. 5 to request that forms be mailed to you. All evidence to support your complaint must be attached and submitted with the complaint form prior to the filing deadline. If necessary, extension for submittal of evidence may be granted, with a written request at the time of filing.
- If a complaint is being submitted for multiple parcels, a separate form must be submitted for each Permanent Parcel Index Number (PIN).
- If a complaint will result in the reduction of \$100,000 in assessed value, as pursuant to 35 ILCS 200/16-55, the Board must notify each taxing district to allow for their intervention. All taxing bodies will have the opportunity to be heard on the complaint.
- The Board of Review will consider each complaint filed, will physically inspect the property if necessary, and will render a tentative decision to raise, leave the same or lower the assessment of the subject property. Notice of the tentative decision will be mailed to the complainant.
- The complainant may request a formal hearing within 10 days of the notice of the tentative decision if not satisfied. When a hearing is scheduled, complainant will be given written notice of the date, time, and place of hearing. If unable to attend at the scheduled time, the complainant must contact the Clerk of the Board of Review prior to the day of hearing in order to re-schedule.
- A non-appearance will result in the Board making a decision based on evidence turned in, or if no evidence, the possible dismissal of the appeal.
- The Board, at their discretion, may allow a hearing to be held via teleconference, due to unforeseen circumstances.
- If at any time the complainant, their attorney, or witness engages in any improper conduct, that is deemed threatening, disruptive, vulgar, abusive or obscene, and delays the hearing process, that individual will be asked to leave the hearing proceedings.
- Any decision made after a hearing will be the final decision.
- If no hearing is requested within 10 days, the tentative decision will become the final decision.
- Decisions made are for the current assessment year only. The Board does not have retroactive authority except with regard to omitted property and the

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process of stipulation of assessed value on appeals that are currently before the Property Tax Appeal Board.

- After the final decision has been rendered, a final notice will be mailed to the complainant. If the complainant is dissatisfied with the final decision, an appeal may be filed with the Illinois Property Tax Appeal Board within 30 days of the date of the final notice. Forms for the Property Tax Appeal Board are available in the office of the Supervisor of Assessments.
- Homestead exemption applications and renewals will be accepted from January 1 until the Board of Review adjourns for the assessment year.
- Non-Homestead applications may be submitted to the Board of Review at any time, however, to be considered for the current year, applications seeking the Board's recommendation must be submitted before the adjournment of the Board.
- The Board of Review maintains all powers granted to them under the Illinois Compiles Statutes.
- These rules, as adopted by the Board of Review on **October 21, 2021**, are subject to change.