

# **CASS COUNTY BOARD OF REVIEW**

## **Rules Governing the Cass County Board of Review**

The Cass County Board of Review receives complaints each year, from property owners concerning the assessed valuation of their property. The board reviews only the assessed valuations, and not the tax rate or the amount of a tax bill. The State Multiplier, which is set by the Illinois Department of Revenue, may affect the amount of property taxes owed. The amount of taxes owed is based on the assessed valuation of your property, less any applicable exemptions, times the current tax rate as determined by the County Clerk's Office.

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

### **RULE 1 – COMPLAINTS**

It is recommended that the taxpayer discuss his/her assessment with the Supervisor of Assessments prior to filing of a complaint with the Board of Review. Many times the reason for the assessment can be made clear, and eliminate the need for filing a complaint. If, after talking with the Supervisor of Assessments, the taxpayer still wishes to pursue a formal complaint, they should familiarize themselves with the rules governing the hearings before the Cass County Board of Review.

Complainants/appellants shall submit a current PTAX-230 Non-Farm Property Assessment Complaint form or PTAX-227 Farm Property Assessment Complaint. All complaints shall be filed with the Board of Review no later than thirty (30) calendar days after publication. Complaints sent by mail must be postmarked on or before the Board of Review filing deadline.

The Board of Review will not send forms via overnight express, facsimile or any other method. Complaints forms are available at the Supervisor of Assessments Office and/or will be mailed to complainant upon request. Complaint forms and/or evidence will not be accepted by facsimile or email.

### **RULE 2 – BASIS OF COMPLAINT**

A formal complaint may be filed when it appears that:

1. The assessor's market value is higher than actual market value.
2. The assessment is higher than those of similar properties.
3. The assessment is based upon inaccurate information,
4. The assessment value is at a higher percentage of market value for the property than the prevailing township or county median levels as shown in an assessment/sales ratio study.

The Cass County Board of Review will process complaints of assessed values on farm residences, farm home sites and farm buildings. The Board does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue as legislated by the Farmland Assessment law passed in 1981.

### RULE 3 – TIME FOR FILING COMPLAINT

The owner for each parcel of property must file a separate complaint for each property identification number for which a tax bill is generated. When a complainant states that his/her complaint is only on the land or building(s), be advised the Board of Review holds jurisdiction over the total assessment, not just the part being objected to.

All complaints must be filed with the Board of Review no later than thirty (30) calendar days after the publication of township assessment rolls in the local newspaper.

1. Mailings must be postmarked by the filing deadline date.
2. Faxed or emailed complaints are NOT accepted.
3. Hand deliveries are considered filed on the date received in the Cass County Assessment Office, 100 E. Springfield St., Virginia, IL 62691.
4. Supervisor of Assessments office hours are Monday through Friday 8:00 a.m. through Friday 4:00 p.m.  
We are closed Saturday, Sunday and all County Holidays.
5. It is the responsibility of the taxpayer/appellant or attorney for the taxpayer/appellant to make certain that their mailing is postmarked on the proper date for acceptance.

### RULE 4 – PROCEDURES FOR FILING A COMPLAINT

1. All complaints relating to real estate assessment **MUST** be filed on the form provided by the Board of Review. A separate form must be filed for each property identification number.
2. If a complaint deals with the land and building improvement(s) on one PIN as a separate issue, they are still filed on one complaint form. Even if a taxpayer/appellant states that the complaint is only on either land or building improvement(s), the Board of Review will review the entire parcel, not just the objected part.
3. If a complaint deals with a farm site and/or residence on the farm site on one PIN then a complaint form must be filed for each and submitted together.
4. If a taxpayer/appellant requests a reduction in assessed valuation of \$100,000 or more, it is required that the Board of Review office must notify each taxing body affected by the complaint. It is, therefore, **required that appellant supply their estimate of correct market value in Step 3, number 9 on the Complaint Form. Complaint Forms without an estimate of correct market value will not be accepted.**
5. All complaints must be signed by the property owner (corporate official in the case of corporation) or the owner's attorney. Complaints not signed by the property owner or their attorney will **NOT** be accepted.

## RULE 5 – SUPPORTING EVIDENCE

### **Evidence must be submitted for complaints to be considered.**

All supporting evidence or additional information to be considered by the Board of Review must be submitted at the time complaint is filed. The amount of taxes a property owner pays cannot and will not be accepted as evidence.

Examples of evidence include, but are not limited to:

1. Proof of recent sale or purchase. Such as settlement statements, sales contracts and/or real estate transfer declarations.
2. An appraisal by a State Licensed or Certified Appraiser showing the current year value.
3. The assessed value of comparable properties, if appealing assessment uniformity.
4. Current photographs indicating condition of the property.
5. Recent sales of comparable properties (three or more comparable properties with current sales can provide indications of the fair market value of the property in question).

A current appraisal by a state certified appraiser can be most helpful. It must conform to all Uniform Standards of Professional Appraisal Practice (USPAP) to be considered. An appraisal that is six (6) months old or less as of the date of filing is considered current. An older appraisal may be accepted as evidence, but will be subject to time adjustments. You are encouraged to have the appraiser attend your hearing should the Board of Review have questions concerning the appraisal.

## RULE 6 – PROCEDURE OF THE BOARD OF REVIEW

1. The Board will assign a docket number upon receipt of a properly completed form in a timely manner.
2. The Board of Review will review all complaints and may elect to render a tentative decision. Such tentative decision will be mailed to the taxpayer. If the tentative decision is unsatisfactory to the taxpayer, the taxpayer or his attorney must contact the Supervisor of Assessments Office to schedule a hearing on the indicated day on the tentative decision notice within ten (10) days of the postmarked date on the tentative notice. If the taxpayer does not schedule a hearing with the Board of Review, the tentative decision may become final.
3. Failure to attend the scheduled hearing may result in dismissal of the complaint.
4. The Board of Review may require entry to the property in order to provide a fair review of the assessment.
5. The Board of Review requires that all appellants and their licensed attorney to be present at the hearing when they request a reduction in assessed valuation of \$100,000 or more.

## RULE 7 – HEARINGS & FINDINGS BY THE BOARD OF REVIEW

1. When a complaint is filed the Board of Review has the authority to adjust any part of the assessment on the property or make no adjustments in the assessment.
2. The Board of Review will render a decision regarding the assessment after all evidence has been presented. The decision may or may not be determined and announced at the time of the hearing.
3. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the appellant or attorney prior to the scheduled hearing. A certified copy of the transcript **MUST** be provided to the Board of Review within fifteen (15) working days at the expense of the appellant.
4. The decision will be mailed to the appellant in a Notice of Final Decision on Assessed Value by Board of Review. Appellants will be responsible for providing the decision to their attorney, if applicable.
5. All decisions will be mailed after all complaint hearings from all townships have been completed.

## RULE 8 – ISSUANCE OF ASSESSMENT CHANGES BY THE BOARD OF REVIEW

Any member of the Board of Review may institute the proceedings designed to correct an omission or assessment or cases of error in assessment. A notice shall be sent to the person or corporation concerned advising them of the tentative Board of Review value. If no objection is made by the owner or their attorney, no hearing will be held and the tentative value will become the final value.

## RULE 9 – REPRESENTATION

The appellant shall have the right to represent himself or herself and to be present at and participate in any hearing before the Board of Review. The right to participate shall include the rights to call, examine, cross examine and discuss any evidence presented properly. The appellant may be represented at the hearing by any person who is admitted and licensed to practice as an attorney in the State of Illinois. Accountants, tax representative, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law in the State of Illinois may **NOT** appear at the hearings before the Board of Review in a representative capacity and may not conduct questioning, cross examination or other investigation at the hearing. However, such persons may testify at hearings before the Board of Review. Corporations may be represented at a Board of Review proceeding by an authorized officer, employee or attorney.

## RULE 10 – APPEAL OF THE FINDINGS OF THE BOARD OF REVIEW

The appellant and/or attorney may appeal the decision of the Board of Review by filing a written appeal with the State of Illinois Property Tax Appeal Board within thirty (30) days of the postmarked date of the Board of Review's Final Decision, providing it meets PTAB guidelines. Forms for said appeals are available from the Cass County Supervisor of Assessments Office or online at [www.state.il.us/agency/ptab/forms/default.htm](http://www.state.il.us/agency/ptab/forms/default.htm).