

Macon County Board of Review 2023 Rules and Procedures



The Macon County Board of Review has adopted these rules and procedures “for the guidance of persons doing business with them and for the orderly dispatch of business” (35 ILCS 200/9-5). If you have any questions, please contact the Clerk for the Board of Review at (217) 424-1367.

The Board of Review encourages taxpayers to speak with their Township Assessor prior to filing a complaint. They can provide a complete explanation of the assessed value and make corrections to the property record card. If the matter cannot be resolved by the Township Assessor, then the following rules would apply for a complaint filed with the Board of Review.

Jeannie Mayfield, Chairman
Brittany Lamb, Member
Bryan Smith, Member

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1. Administrative Rules

1.1. Convening the Board

The board of review shall convene on or before the first Monday each June.

1.2. Severability

In the event any section, provision, or term of this policy is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.

1.3. Amendments

The rules set forth may be amended at any time. Such amendments shall become effective five (5) days after date of publication.

1.4. Retroactivity

A board complaint decision resulting in a change of assessed value will be effective for only the current assessment year; the board does not have retroactive power except with regard to omitted property and the process of stipulation of assessed value on appeals which are currently before the Property Tax Appeal Board for prior tax years.

2. Meetings

2.1. Place of Meeting

Regular meetings of the Macon County Board of Review will be held in the Macon County Office Building, 141 S Main St Ste 401 Decatur, IL. Meetings may be held in other parts of the county, at the discretion of the board.

All communications to the board of review shall be addressed to the Board of Review, Macon County Office Building, 141 S Main St Ste 401, Decatur, IL 62523. The telephone number for the board of review is (217) 424-1367.

2.2. Time of Meetings

A monthly meeting will be held on the second Wednesday of each month at 1:00 pm until the conclusion of daily business. All other meetings will be posted in the Supervisor of Assessments Office 141 S Main St Ste 401. Meetings may be recessed as necessary. The agenda and days and times of meetings shall be displayed in the Supervisor of Assessments Office for public viewing.

2.3. Open Meetings

Meetings of the board are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120).

2.3.1. Recording

Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify their selves to facilitate such recordings.

2.3.2. Transcripts

If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the board within fifteen (15) business days. The cost of the transcript will be borne by the appellant.

2.3.3. Seating Capacity

The board's hearing room has a limited capacity. If the appellant anticipates the attendance of more than five witnesses or other persons, the appellant must immediately contact the clerk of the board, who will make arrangements for a more suitable venue. If no one has informed the clerk that a large group is expected and more persons come to the hearing than can be safely permitted in the room, the board may restrict the number of people in the room to those who can be safely admitted.

2.3.4. Observers

Observers do not have a right to speak or present evidence unless they are called to do so by someone with standing before the board.

2.4. Order of Business

At the hour appointed, the chair shall call the members to order and proceed with the following routine of business, as necessary: The board of review shall keep a record of all proceedings, and the order of business shall be as follows:

- Approve minutes of the prior meeting
- Review pending board of review complaints
- Conduct hearings on board of review complaints
- Review certificate of errors
- Review non-homestead applications to be presented to the Department of Revenue
- Review pending Property Tax Appeal Board Cases
- Citizens Remarks—Public Comment
- Old business
- New business
- Motion to adjourn

3. Assessment Complaints

3.1. Time for Filing Complaints

All appeals must be filed with the clerk of the board of review on or before thirty (30) calendar days following the publication of the township assessment roll in the local newspaper. The time within which any act under these rules is to be done shall be computed by excluding the first day and including the last. Saturdays, Sundays and legal holidays as determined by the board shall be included in computing the time. When the time expires on a Saturday, Sunday or legal holiday as determined by the board, such period shall be extended to include the following business day.

Under no circumstances will the board of review grant an extension for submission of the appeal. Any appeals filed after the filing date will be docketed for the succeeding year.

3.2. Date of Filing

Complaints and other written correspondence sent by the United States mail shall be considered filed as of the postmark date in accordance with Section 1.25 of the Statute on Statutes. Complaints and other written correspondence sent by a delivery service other than the United States Postal System shall be considered as filed as of the date sent as indicated by the shipper's tracking label. Hand deliveries will be marked as of the date received in the office of the clerk of the board of review. Appeals received by electronic delivery are not valid. In any dispute arising over the receipt or filing of any appeal or any other filing or document required in any appeal, it shall be the responsibility of the taxpayer or legal representative to provide proof of service.

3.3. Procedures for Filing a Complaint

3.3.1. Form

All assessment appeals must be filed on the official appeal form prescribed by the board. Each appeal form must be completed in its entirety. A separate appeal form for each tax parcel must be filed.

3.3.2. Order

All property appeals shall be docketed numerically in the order of filing, and shall be heard and ruled upon in order by township where possible. When a board of review appeal is received, it shall be entered as received in the docket book.

3.3.3. Number of Copies

All appeals and supporting evidence must be filed in duplicate. Additionally, all commercial and industrial appeals that include an appraisal must submit the appraisal in a digital format on CD, DVD or USB flash drive. No electronic media will be returned.

3.3.4. Requirements

The appeal form should include the following:

The property identification number (PIN)

Address of the parcel

Date appeal is filed

Name and address of owner

Amount of current assessment for land, improvement and total

Appellant's estimate of the Fair Market Value or Fair Assessed Value

Signature and mailing address

Printed name and signature

3.3.5. Standing to File a Complaint

A property owner, taxpayer, or a representing attorney may file an appeal. When an appeal is filed by an attorney, it must be either signed by both the attorney and the property owner or by the attorney with an affidavit signed by the property owner acknowledging the appeal. Any appeal filed by a taxpayer who is not the owner of record or the beneficial owner via an Illinois Land Trust (such as a tenant who has been assigned the legal liability for property taxes) must provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer. Failure to include any of the above may result in the dismissal of your appeal.

35 ILCS 200/16-55

3.3.6. Incomplete Complaint

All information to complete the appeal shall be furnished by the appellant at the time of filing including evidence. Improper, incomplete or illegible forms will be returned to the appellant or the appellant's attorney to be corrected and returned within 10 days of the date the improper, incomplete or illegible form was returned by the board of review.

3.3.7. Reductions in Excess of \$100,000

If an appellant is requesting a reduction in the assessed valuation of \$100,000 or more, it is required that the board of review notify each taxing district affected by the appeal. Each appellant in this situation is required to supply their estimate of correct value on the appeal form at the time of filing. If the information is not provided the board will not make a reduction of \$100,000 or more in assessed value.

35 ILCS 200/16-55

3.3.8. Market Value Complaint

Any assessment appeal filed on the basis of market value should be submitted with evidence of value such as (a.) copy of recent sales declaration, or closing statement; (b.) an appraisal of the property; (c.) or copies of property record cards and sales declarations and /or deeds for at least three comparable properties which have sold no later than the prior year, along with a completed sales analysis grid as provided by the board of review.

3.3.9. Appraisal Standards

Any appraisal filed with an appeal to the board of review shall comply with the provisions of the Uniform Standards of Professional Appraisal Practice (USPAP). It must be submitted in its entirety including any disclaimer of any conflict of interest by the appraiser and also include the appraiser's education and professional experience.

3.3.10. Income Approach Standards

Owners of investment property who use the income method to determine value may be required by the board to verify the last three (3) years of income and expenses by presenting copies of their IRS schedule E or other relevant tax schedule.

3.3.11. Land Trust

An appeal filed on behalf of a land trust must provide the names and beneficial interest of all owners pursuant to 765 ILCS- 405/1 & 2.

3.3.12. Equity Complaint

Any assessment appeal filed on the basis of an equity argument must be accompanied by evidence supporting this claim. At least three (3) comparable properties should be submitted along with property record cards and a completed residential comparison grid of properties located within the same neighborhood or township as the subject property.

3.3.13. Farmland Appeals

The Macon County Board of Review will review appeals of assessed values on farm residences, farm home site and farm buildings and questions on acreage of farmland. The board of review does not have the authority to adjust the certified farmland equalized assessed values received annually from the Illinois Department of Revenue other than those provisions provided in the Property Tax Code.

(35 ILCS 200/10-120)

3.3.14. Farmland Reclassification

Any appeal requesting reclassification to a farmland assessment will be considered:

When the parcel's primary use is determined to be farm
and

The income and expenditures per acre, as provided on Schedule F of the Federal Income Tax Form, are submitted as proof.

3.3.15. Photographs

A color picture of the front and back of the subject property and at least a front picture of all comparable properties submitted as evidence are required to be filed with the complaint. If condition is the basis for the complaint, then color photographs of the interior must be submitted.

3.3.16. Additional Evidence

Evidence must be submitted within 10 days after the complaint is filed with the board. 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 appellant. Failure to provide applicable information requested by the board within the 10 days may lead to a decision of no change in the assessment. All evidence becomes part of the public record and will not be returned.

4. Hearings

4.1. Notification

The appellant will be notified of the hearing date, time and place at least five (5) calendar days before the hearing. Said notice will be sent by U.S.P. Mail. Meetings will be held in the Macon County Office Building, 141 S. Main St. Ste. 401 Decatur, IL.

Teleconference hearings may be permitted at the discretion of the Macon County Board of Review, as allowed by the Open Meetings Act.

4.2. Rescheduling

If circumstances prevent the appellant from attending the hearing, please call the clerk of the board of review at (217) 424-1364. The board of review will reschedule one time when good cause is shown.

4.3. Length

If no evidence is submitted with the appeal form, the appellant will receive a 5 minute no evidence hearing. All other hearings are allowed at least 15 minutes.

4.4. Standing

4.4.1. Owner

An owner shall have the right to represent themselves, to be present at and participate in any hearing before the Macon County Board of Review.

4.4.2. Taxpayer

Any taxpayer who is not the owner of record or the beneficial owner via an Illinois Land Trust (such as a tenant who has been assigned the legal liability for property taxes) must, at the time of filing the complaint, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer.

4.4.3. Corporations

If the property owner is a Corporation, LLC, LLP the appeal must be signed and represented by an attorney licensed to practice law in the state of Illinois, accompanied with a letter of authorization to represent signed by the owner.

4.4.4. Representation

An owner or taxpayer may be represented at the hearing by any person who is admitted to practice law as an attorney in the State of Illinois. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in the State of Illinois may appear at hearings before the board only to give testimony and may not conduct questioning or other investigation at the hearing. Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See In Re: Yamaguchi, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec. 928).

4.5. Family Assistance

In special circumstances, family members may assist an appellant during the hearing with the board's approval.

4.6. Intervener

A taxing district as an intervener may be represented at a board of review hearing by any authorized officer, employee, or attorney.

4.7. Decisions

The board of review will not issue its decision at the hearing. A notice of final decision will be mailed to the appellant after the board reaches its decision.

4.8. Improper Conduct or Language

When a party, their attorney, or their witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language which delays or protracts a proceeding, the board, by any member, or hearing officer, shall exclude the offending person from the proceeding. The board of review will make their decision on the merits of the case.

5. Exemption Applications

5.1. Non-homestead Exemptions

Applications for tax exemptions must be filed by December 31st of the assessment year. They must include the completed documents required by the board of review and Department of Revenue, and shall be filed with the board of review. All recommendations rendered by the board of review relative to exemptions shall be forwarded to the Illinois Department of Revenue for that body's decision of exemption eligibility. All forms for exemption request may be obtained at the clerk for the board of review's office. Hearings on application for exemption may be held at the request of interested parties or after determination of the board of review.

5.2. Homestead Exemptions

Applications for homestead exemptions will be reviewed for approval and must meet the requirements set by the Property Tax Code and guidelines of the Illinois Department of Revenue.

5.2.1. Leaseholds

Lease must be from January 1st to December 31st

It must be stated in the lease that the Lessee is solely responsible for payment of property tax that is in addition to the lease payment

Annual application is required

5.2.2. Equitable Interest of Property

Interest must be as of January 1st to December 31st

Interest must be conveyed through a legally sufficient recorded document

Applicant must show they are responsible for the payment of real estate taxes

Applicant must file annually

6. Corrections

6.1. Certificate of Errors and Omitted Assessments

The board of review may, upon its own motion, increase, decrease, or correct an assessment or change the class of property or add omitted property to the tax rolls. When the board of review proposes such assessment change it shall notify the owner of record and the township assessor by mail. If either desires a hearing, a request for that hearing must be made within ten (10) days of the postmark on the assessment notice.

7. Equalization

7.1. Petition for Equalization

Petitions addressed to the board of review regarding matters of equalization must show clearly the class or classes of property or the taxing jurisdiction that appears to be out of line with the prevailing general assessment level in the county.