

Rules & Regulations of Board of Review

No. 1 The regular meetings of the Board of Review shall be held in the Supervisor of Assessment's Office, Warren County Courthouse, Monmouth, Illinois beginning September 7, 2020 and shall adjourn from day to day as shall be necessary. The hours of meetings shall be from 9:00 a.m. until 4:00 p.m. unless otherwise especially set. Persons wishing to file with complaints may file with the Board of Review at the above location during regular business hours.

No. 2 Order of Business: 1st-Reading and approving the minutes. 2nd-Presentations of petitions and complaints. 3rd-Reading of petitions. 4th-Consideration of petitions to increase or decrease assessments of persons and corporations. 5th-Equalization of assessments of townships. 6th-Hearing of owners or their attorney.

No. 3 The Chairman of the Board shall take the chair at the hour appointed for the Board to meet and shall immediately call the members to order and proceed with the transaction of business in accordance with the order of business as approved in Rule No. 2.

No. 4 All persons or corporations having complaints to offer shall make the same in writing with their address on the prescribed form and shall file the same with the Clerk of the Board as required by law within 30 calendar days after the date of publication of the assessment list by the Supervisor of Assessments whichever is later.

No. 5 All complaints must be on the Complaint Form approved by the Warren County Board of Review as made available in the Office of the Supervisor of Assessments, Warren County Courthouse, Monmouth, Illinois. Forms are available from the clerk of the board of review during regular business hours. No complaint will be considered without being on the prescribed form and complete in its entirety. No faxed copies of the complaint form will be accepted. The board will not send forms out by overnight express, fax machine, or any other method other than first class mail. Documentation and information regarding the basis for an appeal must be submitted at the time of filing the Board of Review complaint form.

No. 6 A reasonable time will be allowed by the Board of Review for a hearing.

No. 7 The clerk of the board shall keep a docket showing the number of the petition or complaints filed with said board for the reduction or increase of assessment of any persons or corporations in order of filing of the same and showing the action of the Board thereon.

No. 8 Such petitions and complaints shall be numbered by the Clerk and filed in their regular order as received.

No. 9 Any member of the Board may notify the Board of any property that may come in his knowledge that is unassessed or that in his opinion is assessed too low or too high and the Clerk shall thereupon issue notice to the person or persons or firm affected thereby that they may appear and show cause if any they have, why such assessments should not be changed, but no action shall be taken thereon for three such days.

No. 10 At any hearing before the Board of Review, a party may represent himself or be represented by a spouse or child or may be represented by any persons licensed to practice law in Illinois. A corporation may be represented by an officer, employee or director. Persons not qualified to practice law in Illinois may not appear at the hearing in a representative capacity, but may assist council or parties in the preparation of cases for presentation. If the property owner is to be represented by an attorney, a current authorization form, signed by the owner, must be submitted at the time of filing the Board of Review complaint form.

No. 11 The board may hear the petition for the reduction of assessments at the time of filing or may fix a day for the hearing thereof.

No. 12 Unless waived, every person or corporation shall be entitled to 5 days notice of any hearing before the Board of Review. Notice shall be given by the Clerk of the Board of Review by mail to the person or corporation filing the complaint at the address on the complaint form, or to the attorney for the person or corporation when so represented.

No. 13 All persons or corporations having complaints or requests for exempt status falling under Chapter 35, paragraph 200/15-35 through 200/15-160 shall offer the same in writing with the Clerk of the Board on or before the tenth day of August, 2020 as required by law, or 30 calendar days after the date of publication of the assessment list by the Supervisor of Assessments whichever is later.

No. 14 A letter of fact as to the market value of a property may not be considered. All persons or corporations providing a current appraisal, as proof of market value, shall contain 3 approaches to value. If an appeal is based on an income approach to value, a 3 year income and expense statement has to be submitted at the time of filing the Board of Review complaint form.

No. 15 The deadlines for filing for exemption in Warren County are: Chapter 35, paragraph 200/15-170 Homestead of Persons age 65 (commonly called senior citizens exemption) - December 31, 2020 – a recorded document is required to sign up for the senior homestead exemption--Chapter 35, paragraph 200/15-175 General Homestead Exemption (commonly called owner occupied exemption) - December 31, 2020--Note: Starting with the 1998 assessment year this exemption is given automatically to property owners of record--Non record owners still need to apply. Chapter 35, Paragraph 200/15-172 Senior Citizen Assessment Freeze Homestead Exemption - December 1, 2020. NOTE: For the 1996 and forward applications for the Senior Citizen Assessment Freeze Exemption, proof of income will be required for all applicants. Chapter 35, paragraph 200/15-180 Homestead Improvement Exemption-August 10, 2020 or 30 calendar days after the date of publication of the assessment list by the Supervisor of Assessments for 2020 whichever is later. NOTE: For the 1997 assessment year and later this exemption is given automatically. Chapter 35, paragraph 200/15-167 Returning Veterans' Homestead Exemption – December 31, 2020 – Chapter 35, paragraph 200/15-168 Disabled Persons' Homestead Exemption – December 31, 2020- Chapter 35, 200/15-169 Disabled Veterans' Standard homestead Exemption – December 31, 2020.

No. 16 No taxpayer or property owner shall present for consideration, nor shall the Board of Review accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

a) Any motion made to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

No. 17 The Board of Review does not hear complaints on property tax bills, only assessed values. The amount of taxes a property owner pays cannot and will not be accepted as evidence. A hearing waiver form shall be available to any property owner who does not wish to have a hearing.

No. 18 These rules may be amended at any time by giving one day notice, specifying the proposed amendments.

Dated at Monmouth, Illinois this 24th day of July, 2020.

David Jenks, Chairman
Charles Rogers
Richard Killey