

# Hancock County Board of Review Rules for 2023 Appeals

The Illinois statute governing the County Board of Review requires the County Board of Review publish reasonable rules for the guidance of persons doing business with the Board.  
(35 ILCS 200/9-5)

The Board of Review meetings will be held at the Supervisor of Assessments Office, Room 2, Hancock County Courthouse. Communication to the Board shall be addressed to Hancock County Board of Review, c/o Supervisor of Assessments Office, PO Box 444, Carthage, IL 62321. Phone (217) 357-2615. Emailed and faxed appeals will not be accepted.

## Duties of the Board of Review:

To review all assessments and to add any real property that has been omitted; issue and/or review any errors or omissions which cause a Certificate of Error to be issued; review applications for exemptions and hold hearings for complaints. The Board of Review, upon application of any taxpayer or upon their own motion, may revise the entire assessment or any part thereof and correct same.

## Filing Appeals:

A separate appeal form must be filed for each assessed parcel. The appeal shall be submitted on forms provided by the board. Incomplete appeal forms may result in dismissal of the appeal.

All appeal forms must be filed at the Chief County Assessment Office no later than thirty (30) days after the publication of assessments for the townships. Mailings postmarked by the Post Office are considered filed on the postmarked date. It is the responsibility of the taxpayer to see that their mailing bears the correct postmark. The person filing the complaint MUST have legal interest in the property at the time of filing. Legal interest includes: (a) Recorded deed or ownership document in Hancock County Land Records (b) "Memorandum of Installment Contract" on file in Hancock County Land Records (c) "Contract for Deed", "Lease to Own Agreement" or similar, on file in Hancock County Land Records.

## Content of Appeals:

Evidence must be submitted for complaints to be considered. The amount of taxes a property owner pays cannot and will not be accepted as evidence.

In the case of residential property, evidence may consist of, but is not limited to the following:

1. Proof of recent sale or purchase
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. 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).

In the case of commercial property, evidence may consist of, but is not limited to the following:

1. Purchase price and closing date of the property in question.
2. Data sheets reporting the sale price and date, including descriptive data of comparable properties sold.
3. An appraisal made by a State Certified General Appraiser showing the value dated as of January 1<sup>st</sup> of the assessment year of the appeal.

### **Decisions of the Board:**

**The appellant will be notified in writing of the Board's tentative decision. The appellant will have 10 days from the postmark of the tentative decision to request a hearing with the Board. Hearings are scheduled and held in the Supervisor of Assessments Office. All hearings are by law open to the public. If a transcript of a hearing is desired, a court reporter will have to be obtained prior to the hearing at the expense of the Appellant. Be prepared to discuss the market value of the property as of January 1<sup>st</sup> of the assessment year. Present law of the State of Illinois holds that equalized assessed value of all non-farm property shall be assessed at 33.33% of market value.**

**The appellant may represent him/her self or may be represented by any person who is admitted to practice as a counselor at law in this state. Accountants, tax representatives, tax advisors, real estate appraisers, real estate consultants and others not qualified to practice law may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at the hearing and may assist parties and attorneys at the hearing. The final decision of the Board will not be made at the hearing. Once all hearings and final determinations are made by the Board, final decision notices will be mailed. All final decisions on complaints may be appealed to the State Property Tax Appeal Board as provided by statute. All decisions of the Board are subject to equalization.**

### **Homestead Exemptions:**

**To be in compliance with Department of Revenue statutes and guidelines, the following dates are in effect. The ownership and residency date requirement is January 1<sup>st</sup>. Exception to this is the Assessment Freeze which requires ownership and residency of January 1<sup>st</sup> of the current AND previous year.**

### **Conduct:**

**Any threats will be taken seriously and reported to the proper authorities.**

**Any or all of the foregoing rules may be waived in a particular instance upon a majority vote of the Hancock County Board of Review.**

**Approved this 6th day of July, 2023**

**Debbie Limkemann- Chairman  
Tyler Sellens-Vice Chairman  
Troy Pierce - Member**