

Public Notice of Rules & Regulations of Greene County Board of Review

1. The Greene County Board of Review will convene on or before the 1st Monday in June and will adjourn until the work of the Township Assessors and/or the Chief County Assessment Officer is complete & new assessments have been published in the local newspaper & notification has been sent to the owner of record.
2. The Board shall keep record of all proceedings and the order of business shall be as follows:
 - *Reading & approving the records of preceding meeting
 - *Considering complaints & petitions & other matters properly before the board
 - *Reading of complaints
 - *Equalization of assessments
 - *Hearing owner or their attorneys
3. The chairman of the Board of Review shall take the chair at the hour appointed for the Board to meet and shall immediately call the members to order & proceed with the transaction of business in accordance with the order of business as approved in Rule #2.
4. All complaints must be on the complaint form approved by the Greene County Board of Review available in the Supervisor of Assessments office during business hours. No complaint will be considered with out being on the prescribed form & complete in its entirety. **No faxed copies will be accepted.** Documentation or other information regarding the basis for an appeal must be submitted at the time of filing the Board of Review appeal form.
5. **The Board of Review does not hear complaints on property tax bills, only assessed values** *Note: Keep in mind that once the tax bill is received, it is generally too late to file a complaint for a given years assessment. The Board is here for the CURRENT years assessment payable the following year. Tax bills are calculated on the PREVIOUS years assessment and rates.*
6. Complaints must be filed with the Board within 30 calendar days after the date of publication of the assessment list in the local newspaper.
7. The persons or corporations having petitions or appeals to present shall make the same in writing & file the same with the Board of Review. Complaints shall be signed and shall contain the address of the property complained of and shall contain the address of the complainant. The original shall be retained

by the Board of Review. One copy shall be given to the Assessor and one copy to the complainant. This copy must be kept if the complainant desires to show proof of filing.

8. 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 person or corporations in order of filing of the same & showing the action of the board thereon.
9. Such petitions & complaints shall be numbered by the clerk &/or the Board and filed in their regular order as received.
10. All persons or corporations providing an appraisal, as proof of market value, shall provide a written, complete, 3 approaches to value appraisal, a letter of fact as to the value of a piece of property **will not** be considered a complete appraisal. The appraisal must be recent and show the market trends for the assessment year in question. (current assessments are based on the previous 3 years)
11. If an appeal is based on an income approach to value, a 3 year (3 previous years) income & expense statement has to be submitted at the time of filing the Board of Review appeal form.
12. When a reduction of \$100,000 or more in assessed value is requested, the Board of Review is required to notify all taxing districts that have an interest in the assessment.
13. The deadlines for filing an exemption in Greene County are: 35 ILCS 200/15-170 Senior Citizens Homestead Exemption (commonly known as Elderly). 35 ILCS 200/15-175 General Homestead Exemption (commonly known as Owner Occupied) *O.* 35 ILCS 200/15-172 Senior Citizens Assessment Freeze, *proof of income is required for all Freeze applicants.* 35 ILCS 200/15-180 Home Improvement Exemption *Note: for the 1997 assessment year & later this exemption is given automatically.* 35ILCS 200/15-167 Returning Veterans and 35 ILCS 200/15-169 Disabled Veterans Standard Exemption *is December 31, 2025 OR 30 calendar days after the date of publication of the assessment list by the Supervisor of Assessments for 2025 whichever is later*
14. All persons or corporations having appeals 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 30 calendar days after the publication date of the assessments.

15. Any member of the Board may notify the Board of any property that may come to his or her knowledge as being assessed to high or too low and the Clerk shall thereupon issue to the person or corporation affected, notice that they may appear and show cause, if any they have, why such assessment should not be changed, but no action shall be taken in regard to any original assessment or increase of assessment until notice shall have been given as in these rules provided.
16. At any hearing before the Board of Review, a party may represent himself/herself, 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 in council or parties in the preparation of cases for presentation. If the property owner is to be represented by an attorney, an authorization form must be signed by the owner & must be submitted at the time of filing the Board of Review appeal form.
17. The Board of Review will consider all timely filed appeals.
18. The complainant will be notified by mail (USPS) of the date & time of the hearing. If the complainant or his/her licensed attorney cannot appear at the scheduled hearing, the Clerk of the Board must be notified at least 24 hours before the scheduled hearing.
19. The decision of the Board will be mailed (USPS) to the complainant or licensed attorney in a Final Decision Notice after all complaints have been reviewed. The decision of the Board may be appealed to the State Tax Appeal Board within 30 days of the postmarked date of the Final Decision Notice.
20. The Board of Review shall act as an equalizing authority by applying multipliers(factors) which adjust assessments on non-farm properties within each township to attain uniformity in assessments.
21. Petitions addressed to the Board regarding matters of equalization must show clearly the class or classes of property or the taxing district or jurisdiction that appears to be out of line with the general assessment level prevailing in the county. If petitions of this character are to receive favorable consideration, they should be supported by assessment ratio data.
22. The Board may initiate proceedings designed to correct omissions from assessment or case under and over assessment. The board shall give at least 10(not less than 5) days notice to the person or corporation concerned directing them to appear before the board and show just cause, if there be any, why the assessment should not be changed. No action shall be taken by the board prior to the time set for hearing unless the party appears before the board prior to that time.

23. All hearings are by law, open to the public and may be recorded. Tapes made by the Board are kept for deliberation purposes only and are not available 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.

24. These rules set forth here may be amended at any time the Board of Review deems necessary.

25. The Board of Review acknowledges Public Act 96-1477. The Board will only hear complaints on assessments of mobile homes not on complaints on the law itself.

Cathy Schirz, Board Chairman

Traci Tepen, Board Member

Jane Allen, Board Member

Notary Public

Date