

Powers and duties of boards of review.

In counties with less than 3,000,000 inhabitants, the board of review shall, in any year, whether the year of the general assessment or not, perform the functions set forth in Sections 16-25 through 16-90.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

(35 ILCS 200/16-25)

Sec. 16-25. Review after complaint by taxing bodies. Any taxing body that has an interest in an assessment made by any local assessment officer or officers may have the assessment reviewed by the board of review by filing a complaint in writing with the board within 30 calendar days after publication of the assessment list under Section 12-10. All complaints shall identify and describe the particular property and shall be filed with the board in duplicate. The board shall make a determination as to the correct amount of the assessment, but the board shall not increase the amount of the assessment without first giving due notice and an opportunity to be heard to the taxpayer affected.

(Source: P.A. 78-450; 88-455.)

(35 ILCS 200/16-30)

Sec. 16-30. Board of review meetings. In counties with less than 3,000,000 inhabitants, the board of review may meet at times it deems necessary for supervising and directing the clerk in the duties prescribed in this Article, and shall meet on or before the first Monday each June to revise the assessment of property. At the meeting, the board of review upon application of any taxpayer or upon its own motion may revise the entire assessment of any taxpayer or any part of the assessment as appears to it to be just. The assessment of the property of any person shall not be increased unless that person or his or her agent first has been notified in writing at the address that appears on the assessment books, and been given an opportunity to be heard. The meeting may be recessed as necessary.

(Source: P.A. 84-582; 88-455.)

(35 ILCS 200/16-35)

Sec. 16-35. Adjournment of boards of review. The final adjournment of the board of review in counties of less than 3,000,000 inhabitants shall be when the work for that assessment year is completed and the assessment books certified to the county clerk but no later than March 15 of the following year.

(Source: P.A. 96-298, eff. 8-11-09.)

(35 ILCS 200/16-40)

Sec. 16-40. Prohibition of per diem compensation. Except under Section 6-30, no per diem compensation shall be paid by the county board to any member of the board of review.

(Source: P.A. 84-582; 88-455.)

(35 ILCS 200/16-45)

Sec. 16-45. Consolidated hearings. In counties with less than 3,000,000 inhabitants, the board of review, on request of a taxpayer complainant, shall consolidate 2 or more complaints into one hearing, notwithstanding the provisions of Section 16-55 relating to the consideration of complaints by townships or taxing districts. When it is impractical to do so because the assessment books necessary to determine all complaints at one time are not available, those complaints for which the necessary books are available shall be consolidated.

(Source: P.A. 80-613; 88-455.)

(35 ILCS 200/16-50)

Sec. 16-50. Omitted property. The Board of review shall assess all omitted property as provided in Sections 9-265 and 9-270. An assessment of omitted property by the board of review in the manner provided in this Code shall not be subject to review by any succeeding board.

For the purpose of enforcing the provisions of this Code, the several taxing bodies interested therein are hereby empowered to employ counsel to appear before the board and take all necessary steps to enforce the assessment on such omitted property.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

(35 ILCS 200/16-55)

Sec. 16-55. Complaints. On written complaint that any property is over-assessed or under-assessed, the board shall review the assessment, and correct it, as appears to be just, but in no case shall the property be assessed at a higher percentage of fair cash value than other property in the assessment district prior to equalization by the board or the Department. A complaint to affect the assessment for the current year shall be filed on or before the 10th day of August in counties with less than 150,000 inhabitants and on or before the 10th day of September in counties with 150,000 or more but less than 3,000,000 inhabitants, except if the assessment books containing the assessment complained of are not filed with the board of review by the 10th day of July in a county with fewer than 150,000 inhabitants or by the 10th day of August in a county with 150,000 or more but less than 3,000,000 inhabitants, then the complaint shall be filed on or before 30 calendar days after the date of publication of the assessment list under Section 12-10. The board may also, at any time before its revision of the assessments is completed in every year, increase, reduce or otherwise adjust the assessment of any property, making changes in the valuation as may be just, and shall have full power over the assessment of any person and may do anything in regard thereto that it may deem necessary to make a just assessment, but the property shall not be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department. No assessment shall be increased until the person to be affected has been notified and given an opportunity to be heard, except as provided below. Before making any reduction in assessments of its own motion, the board of review shall give notice to the assessor or chief county assessment officer who certified the assessment, and give the assessor or chief county assessment officer an opportunity to be heard thereon. All complaints of errors in assessments of property shall be in writing, and shall be filed by the complaining party with the board of review, in duplicate. The duplicate shall be filed by the board of review with the assessor or chief county assessment officer who certified the assessment. In all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall also serve a copy of the petition on all taxing districts as shown on the last available tax bill at least 14 days prior to the hearing on the complaint. All taxing districts shall have an opportunity to be heard on the complaint. Complaints shall be classified by townships or taxing districts by the clerk of the board of review. All classes of complaints shall be docketed numerically, each in its own class, in the order in which they are presented, in books kept for that purpose, which books shall be open to public inspection. Complaints shall be considered by townships or taxing districts until all complaints have been heard and passed upon by the board.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

(35 ILCS 200/16-60)

Sec. 16-60. Equalization within counties - Publication and hearing. After notice and hearing as required by Section 12-40, the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county.

(Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

(35 ILCS 200/16-65)

Sec. 16-65. Equalization process. The board of review shall act as an equalizing authority, if after equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total fair cash value. The board shall, after notice and hearing as required by Section 12-40, lower or raise the total assessed value of property in any assessment district within the county so that the property, other than farm and coal property assessed under Sections 10-110 through 10-140 and Sections 10-170 through 10-200, will be assessed at 33 1/3% of its fair cash value.

For each assessment district of the county, the board of review shall annually determine the percentage relationship between the valuations at which property other than farm and coal property is listed and the estimated 33 1/3% of the fair cash value of such property. To make this analysis, the board shall use at least 25 property transfers, or a combination of at least 25 property transfers and property appraisals, such information as may be submitted by interested taxing bodies, or any other means as it deems proper and reasonable. If there are not 25 property transfers available, or if these 25 property transfers do not represent a fair sample of the types of properties and their proportional distribution in the assessment district, the board shall select a random sample of properties of a number necessary to provide a combination of at least 25 property transfers and property appraisals as much as possible representative of the entire assessment district, and provide for their appraisal. The township or multi-township assessor shall be notified of and participate in the deliberations and determinations.

With the ratio determined for each assessment district, the board shall ascertain the amount to be added or deducted from the aggregate assessment on property subject to local assessment jurisdiction, other than farm and coal property, to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%. However, in determining the amount to be added to the aggregate assessment on property subject to local jurisdiction in order to produce a ratio of assessed value to 33 1/3% of the fair cash value equivalent to 100%, the board shall not, in any one year, increase or decrease the aggregate assessment of any assessment district by more than 25% of the equalized valuation of the district for the previous year, except that additions, deletions or depletions to the taxable property shall be excluded in computing the 25% limitation. The board shall complete the equalization by the date prescribed in Section 16-35 for the board's adjournment, and, within 10 days thereafter, shall report the results of its work under this Section to the Department. At least 30 days prior to its adjournment, the board shall publish a notice declaring whether it intends to equalize assessments as provided in this Section. The notice shall be published in a newspaper of general circulation in the county. If the board fails to report to the Department within the required time, or if the report discloses that the board has failed to make a proper and adequate equalization of assessments, the Department shall direct, determine, and supervise the assessment so that all assessments of property are relatively just and equal as provided in Section 8-5.

(Source: P.A. 84-1343; 88-455.)

(35 ILCS 200/16-70)

Sec. 16-70. Determination of exemptions. The board of review shall hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. However, the decision of the board shall not be final, except as to homestead exemptions. Upon filing of any application for a non-homestead exemption which would reduce the assessed valuation of any property by more than \$100,000, the owner shall deliver, in person or by mail, a copy of the application to any municipality, school district, community college district, and fire protection district in which the property is situated. Failure of a municipality, school district, community college district, or fire protection district to receive the notice shall not invalidate any exemption. The board shall give the municipalities, school districts, community college districts, fire protection districts, and the taxpayer an opportunity to be heard. The clerk of the board in all cases other than homestead exemptions, under the direction of the board, shall make out and forward to the Department, a full and complete statement of all the facts in the case. The Department shall determine whether the property is legally liable to taxation. It shall notify the board of review of its decision, and the board shall correct the assessment if necessary. The decision of the Department is subject to review under Sections 8-35 and 8-40. The extension of taxes on any assessment shall not be delayed by any proceedings under this Section, and, if the Department rules that the property is exempt, any taxes extended upon the unauthorized assessment shall be abated or, if paid, shall be refunded.

(Source: P.A. 94-1031, eff. 1-1-07.)

(35 ILCS 200/16-75)

Sec. 16-75. Certificates of error. The board of review shall, at any time before judgment, if an error or mistake is discovered (other than errors of judgment as to the valuation), in any assessment, issue to the person erroneously assessed a certificate setting forth the nature of the error and its cause or causes. The certificate when properly endorsed by the chief county assessment officer, showing concurrence therein, and not otherwise, may be used in evidence in any court of competent jurisdiction, and when so introduced in evidence, shall become a part of the court records, and shall not be removed from the files except upon the order of the court.

After the board of review has issued a certificate of error and it has been properly endorsed by the chief county assessment officer, 2 copies of the certificate shall be made and one copy given to the county clerk and one copy to the collector. The county clerk shall keep records of the changes or corrections made in the certificate and shall certify such corrections to the collector so that he or she can account for the proper amount of taxes chargeable to him or her.

(Source: P.A. 91-377, eff. 7-30-99.)

(35 ILCS 200/16-80)

Sec. 16-80. Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)

(35 ILCS 200/16-85)

Sec. 16-85. Certification of assessment books. The board of review in counties with less than 3,000,000 inhabitants, shall, on or before the annual date for adjournment as fixed by Section 16-35, complete its work and make the entries in the assessment books required to make the assessment conform to the changes made therein by the board of review, and shall attach to each book an affidavit signed by at least 2 members of the board, which affidavit shall be substantially in the following form: State of Illinois, County of,

We, and each of us, as a member of the board of review of the county of in the State of Illinois, do solemnly swear that the book to which this affidavit is attached contains a full and complete list of all the property in the county subject to taxation for the year so far as we have been able to ascertain, and that the assessed value set down opposite the description of a property, is, in our opinion, a just and equal assessment of the property for the purposes of taxation according to law, and that the footings of the columns in the book are correct, to the best of our knowledge and belief.

Dated

(Source: P.A. 83-121; 88-455.)

(35 ILCS 200/16-90)

Sec. 16-90. Delivery of assessment books. In counties with less than 3,000,000 inhabitants, when the books are completed, the board of review shall deliver one set of the books to the county clerk, who shall file it in his or her office; and one set to the chief county assessment officer. All of the books shall be public records. All assessors' books shall be retained for a period of 5 years, after which the County Board may order the officer having custody of the books to dispose of them and to certify that fact, when completed, to the county board. The assessment completed by the board of review and certified to the county clerk, as equalized, shall be the assessment upon which the taxes of that year shall be extended by the county clerk. (Source: P.A. 83-1362; 88-455.)