

# Board of Review Rules & Regulations

## 2023 Assessment Year

The Vermilion County Board of Review will be in session commencing **June 05, 2023** during the hours of **8:00 A.M. through 4:30 P.M., Monday through Friday**, except holidays. The Board will adjourn on **November 03, 2023** or until work is complete and will be out of session until the first Monday in **June 2024**.

Your tax bill depends on the assessed value of your property and the tax rate applicable to your property. The Board of Review has no authority to change your tax rate and will not consider complaints regarding tax rates.

Complaints filed in **2023** affect only the **2023** assessment of your property. The **2023** assessment of your property will be the basis for your **2023** tax bill, payable in **2024**. The tax bill you receive in **2023** is based on your **2022** assessment.

### Rule 1: Assessment Complaints

Complaints concerning **2023** property assessments must be filed with the Board of Review no later than 30 calendar days after publication of changes made by the Township Assessor and Supervisor of Assessments. Complaints must be filed, in duplicate, on forms approved by the Board of Review and must be completely and thoroughly filled out according to instructions. A complete copy of all documents the taxpayer wishes the Board of Review to consider must be attached to each complaint form when filed.

Documents which may be submitted with a complaint include, but are not limited to, photographs, sales transfer declarations, closing statements, construction cost documents, property record cards for comparable properties, appraisals, etc. (See Rule 7 regarding appraisals). Appraisals are recommended in cases involving large commercial or industrial properties.

Complaints must be signed by the owner(s) entitled to appear before the Board of Review on his or her own behalf, or by an attorney at law authorized to practice in the State of Illinois, in accordance with Rule 5.

Complaints may be filed in person at the office of the Board of Review between the hours of 8:00 A.M. and 4:30 P.M.

Complaints may be e-mailed to [brdreview@vercounty.org](mailto:brdreview@vercounty.org) or mailed to:

**Vermilion County Board of Review  
201 North Vermilion St - 3rd Floor  
Danville, IL 61832**

## **Rule 2: Review of Complaint**

The Board of Review will consider timely complaints and attached documents. The Board of Review may consider any public documents in relation to a complaint and may view the property. After review of the complaint, the Board of Review will notify the complainant of its proposed action by sending the complainant a Notice of Proposed Decision.

## **Rule 3: Request of Hearing**

If a complainant is unsatisfied with the proposed decision of the Board of Review, the complainant must, within ten (10) days of the date of the Notice of Proposed Decision, request a hearing. The request for hearing shall be in writing on the form provided by the Board of Review. A request for hearing shall be signed and filed in the same manner as an assessment complaint. When a complainant seeks a reduction in assessed valuation of \$100,000 or more on a parcel or combination of parcels, it is recommended that the complainant be represented by an attorney and a hearing will be scheduled in accordance with Rule 4.

## **Rule 4: Notice of Hearing**

When a hearing has been requested in accordance with Rule 3, the Board of Review will send a Notice of Hearing not less than 10 days prior to the date of hearing. The Board of Review may, on its own motion and on not less than 10 days prior notice to parties, schedule a hearing on any complaint or other matter.

## **Rule 5: Appearance**

The owner(s) may appear and be heard on his or her own behalf, but may not represent others unless he or she is an attorney at law authorized to practice in the State of Illinois. A Corporation, partnership, trust, association, or other legal entity other than the owner(s), shall appear and be represented by an authorized officer, employee, or attorney at law authorized to practice in the State of Illinois. Documentation of the power authorizing the officer or employee of said corporation must be submitted with the complaint. Any complaint or other document required to be signed shall be signed by a person authorized by this rule to appear and be heard by the Board of Review. Any document in violation of this rule shall be rejected by the Board and the filing of such document shall be considered void and of no effect.

## **Rule 6: Hearings**

Hearings will be held at the time and date on the Notice of Hearing at the offices of the Board of Review. Failure to appear for a scheduled hearing will result in dismissal of the complaint or other matter before the Board of Review. Failure to appear at a scheduled hearing by and through counsel, when required by Rule 5 will result in dismissal of the complaint or other matter before the Board of Review.

Persons who provide evidence before the Board of Review may be sworn for that purpose. Township Assessors and the Supervisor of Assessments may give evidence to the Board of Review concerning complaints in their jurisdiction.

### **Rule 7: Appraisals**

Any appraisal submitted to the Board of Review shall comply with Article 2 of the Real Estate Appraiser Licensing Act of 2002, as now or hereafter amended, and any rules promulgated thereunder. 225 ILCS 458/1-1 et. seq. Appraisals filed in **2023** shall indicate whether the appraiser is licensed by the State of Illinois, and shall include any information required by the Real Estate Licensing Act of 2002. If the appraisal is for the purpose of an assessment complaint, the Board of Review and Vermilion County are to be listed as an intended user. All appraisals are to comply with the current edition of the USPAP.

### **Rule 8: Omitted Property**

The Board of Review shall assess all property, which may have been omitted in the assessment for any year or years, and the same, when discovered, shall be listed and assessed by the Board according to law.

### **Rule 9: Certificates of Error**

Certificates of Error may be issued according to law. No Certificate of Error will be issued on the basis of an error of judgment in valuation.

### **Rule 10: Exemptions**

The Board of Review in accordance with the law shall review applications for exemptions. The Illinois Department of Review must approve any exemption request processed by the Board of Review.


### **Rule 11: General Provisions**

The Board of Review acts by approval of a majority of its members. Two members of the Board shall constitute a quorum. In case of conflict between these Rules and Regulations and the Revenue Act of 1939, the Terms of the latter shall control.

### **Rule 12: Amendments**

The Board of Review may amend these rules at any time. Amendments shall be published and shall be effective five (5) days after the last day of publication.

 Amanda Sheperd, Chairperson

 Jay Fruhling, Member

 Natalie Duncan, Member

 Matt Long, Clerk of the Board of Review