



Livingston County Board of Review Rules and Procedures

Contents

- Basis of Appeal
- Time for Filing Appeals
- Procedures for Filing an Appeal
- Hearings

Board of Review Members

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Chairman

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Livingston.illinoisassessors.com

The Livingston County Board of Review has adopted these rules and procedures “for the guidance of persons doing business with them and for the orderly dispatch of business” (35 ILCS 200/9-5). The Board has the authority to confirm, reduce or increase any assessment as appears just. The Board determines the correct assessment of any parcel of real property which is subject of an appeal, according to the law, based on standards of uniformity, market value, accuracy of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interest parties.

It is strongly recommended that a taxpayer discuss their assessment with the township assessor prior to filing an appeal with the Board. Many times the reason for the assessment can be made clear or any errors can be corrected eliminating the need for filing an appeal.

Basis of Appeal

A formal appeal may be filed when it appears that:

- The assessor’s market value is higher or lower than that the actual market value.
- The assessed value is higher or lower than those of similar neighboring properties.
- The assessment is based on inaccurate information.
- Contention of Law.

Time for Filing Appeals

All appeal forms must be filed with the Board of Review or post marked on or before thirty (30) days after the publication of the Assessment Roll in the local newspaper.

Procedures for Filing an Appeal

- All appeals relating to real estate assessments must be filed on forms provided by the Board of Review. These forms are available at the office of the Supervisor of Assessments and online at Livingston.illinoisassessors.com. **A separate form must be filed for each parcel.**

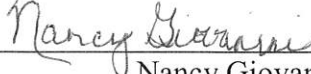
- Only a taxpayer or owner of property (or agent/attorney thereof) dissatisfied with the property's assessment or a taxing body that has a tax revenue interest in a decision of the Board on an assessment made by a local assessment official may file an appeal with the Board.
- Any non-owner (attorney or agent) filing an appeal on behalf of an owner must have authorization from the owner of record. Authorization is indicated by signature of both owner and attorney/representative on either the appeal form or under separate letter. Letter and/or signature must be provided at time of filing the appeal.
- Failure to properly complete the appeal form and/or sign the form may result in return of the form to the appellant. It is the appellant's responsibility to ensure completed forms are submitted by the filing deadline.
- The Board requires that the original appeal form and evidence be submitted at the time of application, except for a documented appraisal report, which must be received in the Board office no more than ten (10) calendar days after the filing deadline. Evidence submitted at the hearing by any party may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with the Board rules.
- Regarding appraisals used as evidence of value in assessment appeals: all appraisals must adhere to general appraisal guidelines, and incorporate or recognize the three approaches to value. Appraisals of income-producing property must also include the subject property's income and expense statement, or rental information.
- Either party may request an onsite inspection of the property. If the Board of Review deems it necessary to inspect the property, notice will be sent by certified mail. Failure to allow such inspection may result in the dismissal of the appeal.
- If an assessment appeal shows a request for change (reduction) of over \$100,000 in assessed value, then the Board of Review shall "...serve a copy of the petition on all taxing districts shown on the last available tax bill." (35 ILCS 200/16-55). The Board will also require evidence in the form of an appraisal for any assessment reduction of \$100,000 or more.
- Appeals involving farmland assessments:
If the question is regarding the total number of cropland acres, the taxpayer should secure a copy of the FSA map that indicates the number of tillable acres.
If the question is regarding the soil types used to calculate the assessed value, the tax payer should review the soils currently being used to calculate the assessed value. If they believe it is incorrect, the taxpayer will be required to have a soil scientist analysis done to submit to the Board of Review.

Hearings

- Hearing notification – An appellant will be notified by Mail of the hearing date, time and place. If circumstances prevent the appellant from attending the hearing, call 815-844-7214 to reschedule.

- Although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant's attorney, they may not conduct questioning, introduce evidence into record, or conduct themselves in any manner which may be interpreted as unauthorized practice of law.
- The Township Assessor or a representative from his/her office may present testimony regarding the assessment and shall be required to answer any questions by the Board.
- Teleconference hearings may be allowed at the approval of the Board of Review.
- Hearing Location – Hearings are held at the Livingston County Courthouse, 112 W Madison St, Pontiac, Illinois in the County Assessment Office.
- If complainant disagrees with the preliminary determination of value contained in the notice and wishes to pursue their appeal with the Board, they should contact the Board within 10 days of the date of the Tentative Notice to schedule a hearing. Failure to appear at your scheduled hearing shall result in a dismissal and shall not be considered exhaustion of remedies for purposes of appeal or objection. The tentative valuation shall become final.
- The Board of Review will send notice of the decision following the close of the Board session. If the complainant feels the Board of Review's decision is unsatisfactory, the property owner may file a petition for review with the State Property Tax Appeal Board or file a tax objection appeal in Circuit Court within thirty (30) days after the postmark of the Board's final decision. Forms for appeal to the State are available upon request in the County Assessor's Office or on the Illinois Property Tax Appeal Board website at www.ptab.illinois.gov/getStarted

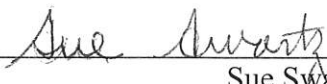
These rules are adopted for the 2024 session of the Livingston County Board of Review as of July 18, 2024.




Nancy Giovanini, Chairman



Linda Dionne, Member



Sue Swartz, Member



Shelly Renken, Clerk