

CARROLL COUNTY BOARD OF REVIEW RULES

The Illinois Compiled Statutes creating the County Board of Review requires the County Board of Review to publish reasonable rules for the guidance of persons doing business with such Board. Therefore, the Carroll County Board of Review adopts the following procedures for assessment year 2025. Failure to comply fully with all rules and or specific requests of the Board may result in dismissal of the complainant petition. The Carroll County Board of Review is a three-member assessment review board whose members must pass a qualifying State of Illinois examination before County Board appointment.

YOU CANNOT PROTEST ON THE AMOUNT OF TAXES. You may protest only on the grounds indicated on the appeal form. **ULTIMATELY IT IS UP TO YOU, THE COMPLAINANT, TO PROVE THE ASSESSMENT IS WRONG**

Appeals stating that "my taxes are too high" or that "my assessment increased by 20% this other parcel increased by only 10%" are not valid complaints. If the property owner feels their real estate taxes are too high, they should address that concern with the taxing bodies who levy upon their property. Complaints based upon varying percentages of increase in assessment must be able to prove either over-valuation or inequity in the assessment process

It is recommended prior to filing a complaint that the complainant, discuss their assessment with the Chief County Assessment Office. Explanation of the assessing procedures may eliminate the need to file a complaint at 815-244-0237. However, if a complaint is to be filed, the following procedures will be followed. **THE BOARD OF REVIEW WILL ONLY CONSIDER A COMPLAINT THAT CONFORMS TO THE RULES STATED BELOW. The Assessment complaint form will be completed in its entirety. Incomplete forms will not be accepted and will be returned to be completed before the filing deadline.**

FORMS REQUIRED:

Forms may be obtained from the Chief County Assessment Office either by calling 815-244-0237, downloading appeal form from the Carroll County Website (www.carrollcountyil.gov) or writing to the Board of Review at PO Box 227, Mt Carroll IL 61053 within thirty days (30) after publication of the Township Assessment Changes. **THE DEADLINE IS JAN 16, 2026, FOR FILING COMPLAINTS.** Acceptance of complaints in postal meter envelopes shall be limited to **five days** immediately following the thirty-day period and must be postmarked on or before the closing date.

COMPLAINT PROCEDURE:

A separate complaint form must be filed for **EACH** separately assessed parcel. All complaints are to be in writing on the proper form. **E-MAILS AND FAXED COMPLAINT FORMS WILL NOT BE ACCEPTED AS VALID.** **The complaint form must contain either the original signature of the complaining property owner, or the legal power of attorney of the property owner, or the complainant's attorney.** Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See In Re: Yamaguchi, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec.928); therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner.

A letter of Authorization must be attached with the appeal if complainant is an attorney filing on behalf of the Property Owner

All communications to the Board of Review shall be addressed in writing to the Carroll County Board of Review, PO Box 227 Mt. Carroll, IL 61053. Complainants are NOT to communicate with Board of Review outside of their formal hearing.

Complaints must be submitted in triplicate. One (1) original copy and two (2) photocopies of the appeal form and ALL OF THE EVIDENCE MUST BE SUBMITTED AT THE TIME OF FILING said complaint. Evidence submitted with the appeal form may include but not be limited to, photographs of the subject property, photographs of comparable properties, copies of property record cards, a recent appraisal by a certified appraiser, copies of bills confirming original cost if applicable.

Assessment Complaints Based upon Discrepancy in Physical Data-

A discrepancy in physical data of the property includes, but is **NOT** limited to a substantial difference in the size of the site or improvement, physical features or condition as shown on the assessor's property record card. A complaint based on the application of an incorrect

physical description of a property shall include a copy of the property record card for the subject, a statement highlighting the incorrect data, and evidence (such as a plat of survey, photograph or construction documents) of the correct data. **Assessor Access to Property: NO** taxpayer or property owner shall present for consideration, **NOR** shall the Board of Review accept for consideration, any testimony, objection, motion, appraisal or any other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner has denied a request made in writing by the Chief County Assessment Office, prior to or during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

On income-producing properties, most recent 2 years' schedule C of your income tax, current operation statements, audits and all other pertinent information related to the subject property **shall be provided** to the Board of Review along with the complaint form.

An appeal filed on behalf of a land trust must provide the names and beneficial interest of all owners.

If the appeal would reduce the assessment by \$100,000 or more, the Units of Government in their jurisdiction will be notified. A copy of the letter showing the notification of the Units of Government must be submitted with the appeal at the time of filing.

The Board of Review will consider each complaint that is filed meeting the above requirements. They will review submitted evidence and may physically inspect the property, **if deemed necessary**, and render a written decision. The complainant may request a hearing before the Board of Review if not satisfied with the Tentative decision, subject to the deadline stated in the written notice.

If the Board of Review has not received a request for a hearing by the deadline so stated in the written notice to the complainant, the complaint will be closed and no further action will be taken.

When a complainant requests a hearing before the Board of Review, they will be notified in writing five (5) days prior to the date and time to appear. **Failure to appear at the designated hearing time closes the complaint process and finalizes the Board of Review Decision.**

Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will NOT be subject to change, unless timing allows

Hearings are conducted informally; however, the complainant and other witnesses should be prepared to testify under oath. The Board of Review requires that the complainant be present at the hearing. A separate hearing will be held for each parcel of property. The complainant will be allotted **15 minutes** at the hearing to discuss his property and evidence presented with the appeal. **No new evidence may be submitted at the time of the hearing.** At the end of the hearing, decisions made by the Board on all appeals will be withheld in order that the Board might review all the evidence presented on the property under appeal before making the final decision. The Carroll County Board of Review may also record the hearings in order to review information presented at a later date.

When all of the hearings for the county are completed, the complainant will be officially notified in writing of the Board's decision, after the adjournment of the Board in its final session.

All decisions of the Board of Review are subject to Equalization.

All meetings are subject to the Open Meetings Act.

If the complainant feels the Board of Review's decision is unsatisfactory, a petition for review with the State Property Tax Appeal Board (PTAB) may be filed. The complainant has thirty (30) days after notice of the Board of Review's final decision is mailed to the complainant. Forms for PTAB appeal are available on their website: www.ptab.illinois.gov.