

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.140	Board of Review Procedures and Records – Counties of less than 3,000,000
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**TITLE 86: REVENUE
PART 110
PROPERTY TAX CODE**

Section 110.140 Board of Review Procedures and Records - Counties of less than 3,000,000

- a) In all counties of the State having a population of less than 3,000,000: Boards of Review shall accept complaints on real estate assessments, draw certificates of error, notify parties of hearings to be held, record their proceedings and docket all cases on forms prescribed by the Department.
 - 1) All Boards of Review shall provide complainants with, and shall require that objections on real estate assessments be filed on Form No. PTAX-230.
 - 2) All complaints shall be made in duplicate. The Board shall retain the original and shall forward the copy to the Assessor or Chief County Assessment Officer who certified the assessment.
 - 3) In all cases where a change of 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.

- b) When errors (other than errors of judgment as to the value of any real property) in assessment of any property are discovered or brought to the attention of any Board of Review at any time before judgment, it shall issue a certificate of error on Form No. PTAX-238 to the person or corporation erroneously assessed, which certificate shall set forth the nature of the error and the cause or causes which operated to produce such error or mistake. After the certificate has been endorsed by a majority of the Board of Review and the Chief County Assessment Officer, the certificate may be used as evidence in any court of competent jurisdiction. The issuance of a certificate of error shall not reduce a tax except as ordered by a court.

- c) After a Board of Review has issued a certificate of error and it has been endorsed properly by the Chief County Assessment Officer, two copies of the certificate of error shall be made, one copy given to the County Clerk and one copy given to the County Collector.

- d) The notice of hearing to all taxpayers who have filed complaints on real estate shall be

prepared on Form No. PTAX-229-A and sent to proper parties within a reasonable time before the hearing date.

- 1) All hearing notices shall be made in triplicate. The original shall be sent to the complainant. One of the two copies retained by the Board of Review shall be forwarded to the Chief County Assessment Officer.
 - 2) If the owner is not the complainant, an additional copy of the notice shall be prepared and sent to such owner.
- e) When a Board of Review contemplates revising an assessment on its own motion, notice shall be sent to the owner of the property concerned or his agent on Form No. PTAX-229.
- 1) All such notices shall be made in triplicate. The original copy shall be sent to the taxpayer. Two copies shall be retained by the Board, one of which copies shall be forwarded to the Chief County Assessment Officer.
 - 2) Each Board of Review shall increase or reduce the entire assessment of farm dwellings and sites and nonfarm real property, or of any class included therein if, in its opinion, the assessment has not been made upon the proper basis, and may equalize the assessment of farm dwellings and sites and nonfarm real property, by increasing or reducing the amount thereof, in any township, or part thereof, or any portion of the county as may, in its opinion, be just. Each Board of Review shall increase or reduce the entire assessment of farmland, or farm buildings, or both, in each township if in its opinion, the assessment has not been made on the proper basis. The assessment of any class of property or of any township or part thereof, or any portion of the county, shall not be increased until the Board shall have published a notice in a newspaper of general circulation published in the county, of such proposed increase and shall have given the owners of the property affected, or anyone representing them, or other citizens of said territory, an opportunity to be heard within 20 days after the date of such publication. The Chief County Assessment Officer and the Township Assessor or Multi-township Assessor shall have like opportunity to be heard thereon.
- f) Boards of Review shall keep a record of their proceedings in a minute book patterned after Form No. PTAX-243. The date and time of meeting, members present, nature of the business transacted, date adjourned to and the signature of the clerk should be entered for each session in this book.
- g) Each Board of Review shall supplement the record of proceedings by keeping a separate docket of cases on Form No. PTAX-244. The docket shall indicate the type or types and class or classes of property, the assessment by the assessor, the final assessment fixed by the Board of Review and the increase or decrease in assessment from the assessor's assessment.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)