



McLean County Board of Review
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RULES GOVERNING THE COMPLAINT PROCESS

ASSESSMENT YEAR 2009

Basis of Complaint

A complaint may be filed when it appears that the property is over assessed or under assessed.

When to File a Complaint

All complaints must be filed with the Board of Review within 30 days of the publication of the assessment roll in the local newspaper for the parcel under complaint. Under no circumstances will the Board of Review grant an extension for submission of the complaint. Mailings postmarked by the US Postal Service will be filed on the date postmarked. Metered mail must also bear the official US Postal Service date stamp. All other mailings or hand delivered items will be filed on the date received in the Board of Review office. Faxed complaints will not be accepted.

Who may File a Complaint

Any taxpayer who believes an assessment is incorrect may file a complaint. Any taxing district that has an interest in the assessment of a parcel may file a complaint.

Interveners

When a reduction of \$100,000 or more in assessed value is requested, the Board of Review is required to notify all taxing districts that have an interest in the assessment.

Filing a Complaint

All complaints must be filed on the proper complaint form and signed by the taxpayer or an attorney representing the taxpayer. Complaint forms may be requested from the Board of Review office or downloaded from the McLean County Government website (http://www.mcleancountyil.gov/Assessor/complaint_forms.htm). The Non-Farm Property Assessment Complaint form should be used for all classifications of property except farmland and farm buildings. Assessment complaints on residential land and buildings situated on a larger farm tract should be filed on the Non-Farm Property Assessment Complaint form. Assessment complaints on farmland and farm buildings should be filed on the Farm Property Complaint form. A separate complaint form should be filed for each parcel. Each section of the complaint form must be filled out completely. All complaint forms and supporting evidence must be submitted in triplicate to the Board of Review office at the address listed above.

Supporting Evidence

All supporting evidence or additional information (except photographs) must be submitted in triplicate with the complaint. The Board of Review may grant a minimal extension for filing evidence for good cause. All requests for time extensions must be submitted in writing.

Board of Review Procedures

A docket number will be assigned upon receipt of a completed complaint form. In some instances, the Board of Review will make a proposed settlement. If all parties agree to the proposed assessment, no

further action is necessary. If the contesting party does not agree with the proposal, they may request a hearing within seven days of the postmarked date of the *Notice of Proposed Assessment*.

Hearings by the Board of Review

The complainant will be notified by mail of the date and time of the hearing. If the complainant or his/her licensed attorney cannot appear at the scheduled hearing, the Clerk of the Board of Review must be notified at least 24 hours before the scheduled hearing. Continuances will only be granted according to the operating needs of the Board of Review.

Hearings will generally be held in Room 101 of the Government Center, 115 East Washington Street, Bloomington, Illinois. Complainants may represent themselves or be represented by a licensed attorney. Appearances at the hearings shall be made in person. Upon consent of the Board of Review, an appearance may be made by telephone. Failure to appear at the hearing in person or by telephone will result in dismissal of the complaint.

Findings of the Board of Review

The decision of the Board of Review will be mailed to the complainant or licensed attorney in a *Final Notice of Action* after all complaints have been reviewed.

Appealing the Findings of the Board of Review

Board of Review decisions may be appealed to the Property Tax Appeal Board within thirty days of the postmarked date of the *Final Notice of Action* by the Board of Review. Information about filing an appeal with the Property Tax Appeal Board can be obtained from their web site, <http://www.state.il.us/agency/ptab/default.htm>, or by contacting them by telephone (217) 782-6076, or by mail at 401 South Spring Street, Springfield, IL 62706-4001.

Regular Meetings of the Board of Review

The Board of Review shall hold regular meetings on the third Wednesday of each month from 9:00 am to 11:00 am in room 101 of the Government Center building. Any person wishing to make public comment must make a written request with a brief outline of concern at least one week prior to the regularly scheduled meeting.

Equalization by the Board of Review

The Board of Review shall act as an equalizing authority by applying multipliers which adjust assessments on non-farm properties within each township to attain uniformity in assessments.

These rules may be amended at the discretion of the McLean County Board of Review.