

# FORD COUNTY BOARD OF REVIEW

## RULES FOR THE 2018 ASSESSMENT YEAR

For the guidance of interested persons and for the orderly dispatch of business the following rules shall apply.

**RULE 1.** Regular meetings of the Board of Review of Ford County will be held at the Ford County Courthouse. Meetings may be held in other parts of the County at the discretion of the Board.

**RULE 2.** The Board will receive appeals beginning on December 13, 2018 and continue for at least thirty (30) days until at January 22, 2019. After this date the Board of Review is prohibited by law from accepting further appeals.

**RULE 3.** Appeals may be filed in person or by mail on any assessment at the Board of Review office (Supervisor of Assessments) in the Ford County Courthouse on forms provided by the office. Office hours are 8:30 a.m. to 4:30 p.m. Monday through Friday. Phone (217) 379-9430 or write to: Ford County Board of Review, Ford County Courthouse, 200 W. State, Room 104, Paxton, IL 60957. Forms are also available online at [www.fordcounty.illinois.gov](http://www.fordcounty.illinois.gov).

**RULE 4.** Assessment appeals filed without any supporting evidence will be given notice of a hearing to furnish evidence. Failure to appear at the hearing will cause the appeal to be dismissed.

**RULE 4a.** The Board will consider appeals with respect to the correct valuation of property for assessment purposes based upon the following contentions: That the subject property is not accurately assessed when its assessment is compared to the assessments of other similar properties in its neighborhood, or that the fair market value of the subject property is not reflected by its assessment.

**RULE 4b.** Proof of unequal treatment in the assessment process should consist of documentation of the current assessment of the subject property and suggested comparable properties, and documentation of the similarity and proximity and lack of distinguishing characteristics of the assessment comparable to the subject property.

**RULE 4c.** The Board will consider the following as evidence of fair market value of the subject property, however, fair market value may not necessarily be established by using only one of the following items: an appraisal of the subject property as of the assessment date for the purpose of establishing market value; a recent sale of the subject property; evidence of the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner; documentation of recent sales of suggested comparable properties together with documentation of the similarity, proximity, and lack of distinguishing characteristics of the sales comparable to the subject property.

**RULE 5.** Home Improvement Exemptions will be granted automatically for persons obtaining a building permit for the improvement or if the Assessor has increased an assessment due to an improvement that did not require a permit.

**RULE 6.** Applications for non-homestead exemptions must be filed with the Board and be approved by it before certification by the Illinois Department of Revenue.

**RULE 7.** A Certificate of Error when presented to the Board for concurrence must be accompanied by evidence showing the reason for issuing the Certificate of Error.

**RULE 8.** The Board shall keep a record of all proceedings.

**RULE 9.** The rules may be amended at any time effective five days after the date of published notice thereof.

**RULE 10.** Each copy of an appeal filed with the Board shall bear an original signature of the contesting party or their attorney.

Adopted: November 9, 2018

Ford County Board of Review  
Ronald Bork  
Michael Griffin  
Randall Aberle