

Ford County Board of Review Rules and Procedures

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The Ford County Board of Review (BOR) 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 of the actual market value.
- Appeals based on Incorrect Assessor Data
 - *Definition: Incorrect data includes, but not limited to, size of the site, size of the improvements, physical features, and condition of the property.
 - *Evidence to include but not limited to: Copy of the Property Record Card. Condition issues listed with estimates for cost to cure. If the issue is condition, it is highly recommended the BOR be provided a detailed list of the condition issues with an estimated cost to cure each condition issue, AND dated condition issue photographs.
- Appeals Based on Recent Sale of Subject Property
 - *Definition: The BOR considers the sale of subject property, which occurred within one (1) year of the January 1 assessment date, as possible evidence of fair cash value. The BOR gives most weight to the following required documentation in such an appeal.