

**PERRY COUNTY  
BOARD OF REVIEW RULES  
REGARDING COMPLAINTS**

- 1) At hearings before the Perry County Board of Review, a party to the proceeding may represent himself or be represented by any person who is admitted to practice as an attorney or counselor-at-law in the State of Illinois or by rule of comity.**
- 2) No one other than the complainant or his legal representative may appear before the board in a representative capacity. Others appearing may testify at hearings before the board and may assist parties and attorneys but they may not conduct questioning, cross-examination or other investigation at the hearing.**
- 3) Any party, including a corporation, may cause to have evidence presented by any authorized officer, employee or legal representative.**
- 4) Complaint forms will be furnished by the Board of Review and must be completely and thoroughly filled out and signed by the owner, agent or attorney. Complaints that are incomplete or not on prescribed forms will not be accepted for filing and will be returned.**
- 5) All evidence to be used by the complainant must be submitted with the completed complaint form when filing. The amount of taxes a property owner pays cannot and will not be accepted as evidence. Assessors and the Board of Review are not responsible for the budget or spending of taxing districts. Therefore, they are not responsible for the tax rate or dollar amount of a tax bill.**
- 6) Property Owners may use up to 5 comparable properties as evidence. Any comparable properties to be used during the hearing must be submitted prior to the day of the hearing. Comparable properties that are presented the day of the hearing will not be accepted.**
- 7) All completed written complaint forms, whether for parcels listed in the Supervisor of Assessment's publication of assessments or not listed in the Supervisor of Assessment's publication, must be filed within 30 days of the Supervisor of Assessment's date of publication of changes of assessments for the current tax year.**
- 8) Failure of a property owner or their legal representative to appear before the Board of Review upon proper notification of date and time of scheduled hearing will result in forfeiture of the complaint and said assessment will be confirmed, unless property owner or their legal representative has signed a "waiver" authorizing the Board of Review to act on said complaint without their presence.**
- 9) Parties complaining on two or more parcels must file separate complaint forms for each parcel.**

- 10) Only one hearing is permitted per parcel number for the given Assessment Year. And said hearing shall not last more than 20 minutes.**
- 11) All final decisions rendered by the Board of Review may be appealed to the Property Tax Appeal Board of the State of Illinois within 30 days after the postmark date or personal service date of written notice of the decision of the Board of Review. All Board of Review decisions are subject to further equalization by the Department of Revenue of the State of Illinois.**
- 12) These rules may be amended at any time by a majority vote of the members of the Perry County Board of Review. Any amendment shall be effective when posted at the door of the Board of Review office or otherwise published in accordance with statute.**