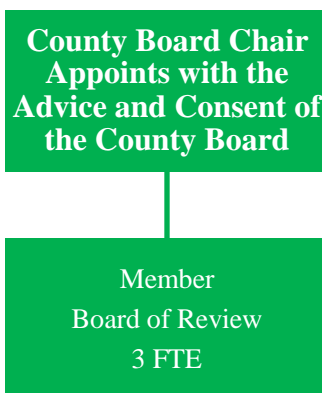


# BOARD OF REVIEW

## Fund 080-021



Board of Review positions: 3 FTE

The appointment, examination requirement, political makeup, compensation, and duties for members of the Board of Review are statutorily defined in Article 6 – Boards of Review – of the Property Tax Code (35 ILCS 200/), and in the County Executive Form of Government (55 ILCS 5/2-5009/d).

### MISSION STATEMENT

*The Board of Review will perform all the duties as required by law to procure a full, fair, and impartial assessment of all property.*

### BUDGET HIGHLIGHTS

There is no revenue associated with the Board of Review budget. Non-personnel expenditures in FY2020 will remain stable and budgeted at a level consistent with FY2019 actual expenditures.

### FINANCIAL

Fund 080 Dept 021			2018 Actual	2019 Original	2019 Projected	2020 Budget
<b>REVENUE TOTALS</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
511	2	APPOINTED OFFICIAL SALARY PERSONNEL	\$121,594	\$124,637	\$124,637	\$128,501
			\$121,594	\$124,637	\$124,637	\$128,501
522	1	STATIONERY & PRINTING	\$49	\$60	\$60	\$60
522	2	OFFICE SUPPLIES	\$268	\$471	\$471	\$471
522	3	BOOKS,PERIODICALS & MAN.	\$50	\$259	\$259	\$259
522	15	GASOLINE & OIL	\$87	\$350	\$350	\$350
522	44	EQUIPMENT LESS THAN \$5000	\$74	\$0	\$0	\$0
		COMMODITIES	\$528	\$1,140	\$1,140	\$1,140
533	12	JOB-REQUIRED TRAVEL EXP	\$298	\$1,238	\$1,238	\$1,238

Fund 080 Dept 021			2018	2019	2019	2020
			Actual	Original	Projected	Budget
533	29	COMPUTER/INF TCH SERVICES	\$0	\$380	\$380	\$380
533	33	TELEPHONE SERVICE	\$0	\$80	\$80	\$80
533	40	AUTOMOBILE MAINTENANCE	\$205	\$300	\$300	\$300
533	70	LEGAL NOTICES,ADVERTISING	\$0	\$3,632	\$3,632	\$3,632
533	84	BUSINESS MEALS/EXPENSES	\$0	\$200	\$200	\$200
533	93	DUES AND LICENSES	\$0	\$748	\$748	\$748
533	95	CONFERENCES & TRAINING	\$4,521	\$2,750	\$2,750	\$2,750
		SERVICES	\$5,024	\$9,328	\$9,328	\$9,328
<b>EXPENDITURE TOTALS</b>			<b>\$127,146</b>	<b>\$135,105</b>	<b>\$135,105</b>	<b>\$138,969</b>

### ***ALIGNMENT to STRATEGIC PLAN***

*County Board Goal 1 – Champaign County is committed to being a high performing, open and transparent local government organization*

- To ensure that assessment decisions are fair, accurate, and equitable
- To provide access through the web site for forms, rules, and information beneficial to the public
- To participate in public forum opportunities to provide information about the assessment complaint process
- To work cooperatively with other offices and officials involved in the tax cycle, and to timely complete work to enable the tax cycle to stay on schedule

### ***DESCRIPTION***

The Board of Review reviews property tax assessments in the County. Three (3) members are appointed by the County Board after passing a state administered exam. Board of Review meets each June to select a Chair and Secretary and to formulate and publish rules and regulations for that year's session. The Board of Review accepts assessment complaints from July 1<sup>st</sup> to September 10<sup>th</sup>. After September 10<sup>th</sup>, members review assessment appeals and thereafter issue written decisions and hold hearings with taxpayers, taxing districts, and assessors, on appeals in which hearings are requested. Other duties include: intra county equalization, representing County in all State Property Tax Appeal Board proceedings, adding omitted property to tax rolls, acting on exemption requests, and performing sales ratio studies. Upon completion of their work, the Board of Review delivers one set of assessment books to the county Clerk, who then certifies the abstract to the Department of Revenue.

### ***OBJECTIVES***

1. To be thorough, accurate, and impartial when determining assessments
2. To foster a cooperative working relationship with other county offices involved in the timely execution of the tax cycle
3. Complete each step of our duties in a timely manner, allowing other county offices sufficient time to complete their duties, insuring the tax cycle remains on schedule, and that tax bills go out when statutorily required
4. Create a professional, friendly office environment
5. Inform and assist taxpayers in understanding the Illinois property tax system and the benefits they may be entitled to (i.e., exemptions, abatements, refunds, corrections, etc.)

6. To make the complaint and appeal processes as easy as possible for taxpayers and to assist them when possible
7. To finish all work on complaints, actions, and exempt applications by December 31<sup>st</sup> of each year
8. To have all three Board of Review members maintain current knowledge and skills to perform the duties of their positions through continuing education as required by law
9. To educate real estate professionals concerning the tax cycle, complaint process, and procedures so that clients they represent are provided the most current information available

### ***PERFORMANCE INDICATORS***

<b>Indicator</b>	<b>FY2018 Actual</b>	<b>FY2019 Projected</b>	<b>FY2020 Budgeted</b>
Homestead Exemptions	1,145	1,100	1,100
Certificates of Error	305	300	300
Omitted Properties	46	30	30
Assessment Complaints	1,549	1,500	1,500
Board of Review Actions	966	1,000	1,000
Abatements for Destruction	47	50	50
Non-Homestead Exemption Applications	109	150	150
Property Tax Appeal Board Appeals	7*	30	30
Assessment Books Certified to County Clerk	02-8-2018	02-15-2019	02-15-2020

\*Still arriving – no total yet