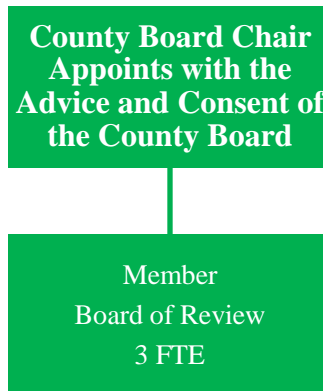


BOARD OF REVIEW
Fund 080-021



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 relatively stable and budgeted at a level consistent with FY2019 actual expenditures. A 4% budget reduction was made to align with directives. Cuts to legal notices, advertising, and training/job related travel were made and account for the 4% reduction.

FINANCIAL

| Fund 080 Dept 021 | | | 2019 Actual | 2020 Original | 2020 Projected | 2021 Budget |
|-----------------------|----|--|------------------------|------------------------|------------------------|------------------------|
| REVENUE TOTALS | | | \$0 | \$0 | \$0 | \$0 |
| 511 | 2 | APPOINTED OFFICIAL SALARY PERSONNEL | \$124,637 \$124,637 | \$128,501 \$128,501 | \$128,501 \$128,501 | \$131,713 \$131,713 |
| 522 | 1 | STATIONERY & PRINTING | \$68 | \$60 | \$60 | \$60 |
| 522 | 2 | OFFICE SUPPLIES | \$1,081 | \$471 | \$471 | \$471 |
| 522 | 3 | BOOKS,PERIODICALS & MAN. | \$60 | \$259 | \$200 | \$200 |
| 522 | 15 | GASOLINE & OIL COMMODITIES | \$102 \$1,311 | \$350 \$1,140 | \$200 \$931 | \$160 \$891 |

| | | | | | | |
|-----|----|---------------------------------|------------------|------------------|------------------|------------------|
| 533 | 12 | JOB-REQUIRED TRAVEL EXP | \$178 | \$1,238 | \$250 | \$250 |
| 533 | 29 | COMPUTER/INF TCH SERVICES | \$0 | \$380 | \$0 | \$0 |
| 533 | 33 | TELEPHONE SERVICE | \$0 | \$80 | \$0 | \$0 |
| 533 | 40 | AUTOMOBILE MAINTENANCE | \$274 | \$300 | \$300 | \$300 |
| 533 | 70 | LEGAL NOTICES,ADVERTISING | \$0 | \$3,632 | \$750 | \$750 |
| 533 | 84 | BUSINESS MEALS/EXPENSES | \$0 | \$200 | \$0 | \$0 |
| 533 | 93 | DUES AND LICENSES | \$796 | \$748 | \$748 | \$800 |
| 533 | 95 | CONFERENCES & TRAINING SERVICES | \$2,584 | \$2,750 | \$1,250 | \$2,650 |
| | | | \$3,832 | \$9,328 | \$3,298 | \$4,750 |
| | | EXPENDITURE TOTALS | \$129,780 | \$138,969 | \$132,730 | \$137,354 |

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 1st to September 10th. After September 10th, 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 31st 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

| Indicator | FY2019 Actual | FY2020 Projected | FY2021 Budgeted |
|--|--------------------------|-----------------------------|----------------------------|
| Homestead Exemptions | 999 | 1,100 | 1,100 |
| Certificates of Error** | 3,921 | 300 | 300 |
| Omitted Properties | 16 | 30 | 30 |
| Assessment Complaints*** | 2,054 | 2,000 | 2,000 |
| Board of Review Actions*** | 2,054 | 2,000 | 2,000 |
| Abatements for Destruction | 29 | 50 | 50 |
| Non-Homestead Exemption Applications | 109 | 125 | 125 |
| Property Tax Appeal Board Appeals | 13* | 25 | 25 |
| Assessment Books Certified to County Clerk | 02-8-2018 | 02-15-2019 | 02-15-2020 |

*Still arriving – no total yet

**Errors outside of our control were made in 2019 which resulted in numerous and repeat Certificate of Errors being issued and re-issued. This is not expected to occur again but again, could be out of our control.

***BOR Complaints and Actions are no longer able to be separately tracked within Devnet and are now combined.