

## **Champaign County Job Description**

**Job Title:** Board of Review Member  
**Department:** Board of Review  
**Reports To:** County Board Chair  
**FLSA Status:** Exempt - Appointed Position  
**Grade Range:** I  
**Prepared Date:** April, 2013

**POSITION PURPOSE** Receives, evaluates and prepares decisions on property tax appeals and makes necessary assessment corrections subject to Property Tax Appeal Board (PTABP) final ruling and changes within Champaign County.

**NATURE AND SCOPE** Each Board of Review member is appointed by the Champaign County Board for a 2-year term in accordance with Illinois State Statutes. Each June, the members meet to select from among themselves a chairman and a secretary through means of majority vote. The Board of Review then formulates and publishes the Board's rules and procedures in compliance with the Illinois Revised Statutes, Chapter 120. All decisions of the Board are passed by simple majority vote per Illinois Statutes.

The first priority of Board of Review members between July 1 through September 10th, is to be available to taxpayers who wish to file Assessment Complaints.

The Board of Review determines an estimated fair market value for each parcel for which an Assessment Complaint has been filed. In addition, the Board reads and evaluates parcel appraisals and/or other evidence submitted by complainants. They may perform a Board of Review market analysis in order to arrive at decisions of appropriate estimated market values. The Board of Review arrives at official decisions by majority vote, drafts Board decisions, calculates new assessments as required, and forwards written notices of Board decisions and revised assessments as appropriate.

The Board of Review also evaluates and responds to property tax appeals brought before the Illinois Property Tax Appeal Board. Such appeals may be the result of dissatisfaction with prior Board of Review decisions or may consist of an original appeal of a township multiplier. The Board of Review receives copies of all state appeals and related evidence submitted by appellants from Champaign County. In responding to State appeals, the Board reviews appeal information, reaches a majority opinion on market value of parcels, compiles evidence supporting the Board's opinion, submits all documents to the State, and represents Champaign County in hearings conducted by the State Property Tax Appeal Board.

Another function performed by the Board of Review is the preparation of a sales ratio study and subsequent calculation of township multipliers in order to achieve intra-county assessment equity. This function, done with the assistance of the Supervisor of Assessments Office, requires the performance of an average of 100-120 appraisals each year, including the review and analysis of all sales transactions per year in order to determine township median levels.

Other Board of Review duties include processing applications for homestead exemptions. For all non-homestead exemption applications, the Board of Review writes a recommendation and forwards those applications and recommendations to the Illinois Department of Revenue for a formal decision that either grants or denies the non-homestead exemption. Certificates of Error are issued to correct tax bills, omitted property is added to the tax rolls, and assessments are changed through the Board's own motions. All must follow the statutory guidelines.

The Board of Review also performs special projects including issuing news releases and speaking to County groups in order to promote citizen understanding of assessment laws and the Board of Review procedures. The Board also develops procedures which expedite the property tax appeal process and trains newly appointed members in required procedures and rules. A Board of Review member will attend all Tax Cycle Meetings.

The major challenges facing this position are interacting effectively with taxpayers, complying with statutory duties and timetables, and achieving assessment equity within Champaign County. Each year the Board of Review adopts Rules and Procedures.

The members work closely with the Champaign County Supervisor of Assessments Office and have contacts with various agencies and officials for the exchange of information regarding market values, assessments, and/or taxpayer complaints. They include township assessors, area appraisers, realtors, attorneys, the Illinois Department of Revenue, the Illinois Property Tax Appeal Board, and the State's Attorney's Office.

The performance of the Board of Review is measured against the adherence of the Board to state-mandated functions and timetables and achieving intra-county assessment equity.

The Illinois Property Tax Code requires that an applicant for this position pass the Board of Review examination conducted by the Illinois Department of Revenue before appointment. The appointee must be a licensed appraiser in the state of Illinois and/or possess certification as a Certified Illinois Assessing Officer (CIAO) designation within one year of appointment. Appointment is subjected to the discretion of the Champaign County Board.

The position is staffed as 80% time. The biggest time commitment is July 1-December 31. A near full-time commitment is necessary during the complaint period of July 1-September 10, with all complaint decisions and other necessary work to be done by December 31. The time from January 1-July 1 is more flexible, with work to be done as necessary and in a timely manner. Salaries for Board members are determined by the County Board.

**QUALIFICATIONS AND EXPERIENCE** Pursuant to 35 ILCS 200/6-20, to serve on the board of review, a candidate must have passed the examination prepared and administered by the Illinois Department of Revenue to determine competency to hold office. In addition, Champaign County requires candidates to have a minimum of two years' experience in the field of real estate or appraisal, and to hold a real estate appraisal or realtor license **or equivalent experience in another trade, profession or course of educational study.**

## **PRINCIPAL ACCOUNTABILITIES**

Formulates decisions on county property tax appeals by conducting hearings, evaluating evidence, performing parcel appraisals and issuing written notices of decisions.

Responds to State Property Tax Appeal Board cases by gathering appraisal data, evaluating taxpayer evidence, submitting findings to the State, and representing Champaign County at hearings.

Processes and approves exemptions, certificates of error, destructions, adds omitted property, and changes assessments through the Board's own motion.

Achieves intra-county assessment equity by compiling and analyzing sales ratio studies and establishing township multipliers within Champaign County.