PIKE COUNTY BOARD OF REVIEW

121 E. Washington St. Pittsfield, IL 62363 Tel: 217-285-2382 Fax: 217-285-0001

Dear Taxpayer:

Please visit our website at www.pikecountyil.org.

The Pike County Board of Review consists of three members. As a panel they review the reasons why you feel <u>your assessment</u> is unjust. It is your responsibility to prove that (1) the <u>market value</u> assigned to your property is in error or (2) that the assessment on your property is higher than the assessment on similar properties in your area. Please remember, the focus is on your property's assessment which is 1/3 of your property's market value.

All assessment appeals must be on an official Appeal Form. (Forms are available from the Supervisor of Assessment's office, 121 E. Washington St., Pittsfield, IL 62363. They are also available online at http://www.pikecountyil.org under the Supervisor of Assessments tab.) The Board of Review will accept only those appeals received or postmarked between April 24, 2024 through May 24, 2024 for the 2023 assessment year.

Support for your appeal:

- 1. Complete a separate appeal form for each property type residential, farm, industrial, or commercial.
- 2. Please submit a copy of your Property Record Card (available from the Supervisor of Assessment.) You may also want to submit additional photos of your property.
- 3. If using comparables (a neighbor or other like properties), if possible, please submit a copy of the comparables property record card. This record card will provide parcel numbers, property owner information and a picture of the property. Make sure that your comparables are a similar or like-type structure. Example: Compare a ranch house to a ranch house, a two-story to a two-story, etc. Do not compare a 1 ½ story home to a ranch home, or an in-ground home to an above-ground home. Please make every effort to keep a comparable within a close distance to your property.
- 4. Give specific reasons why you feel your property's assessment is too high.
- 5. Appraisals from a certified appraiser are not required, but, if submitted, will be considered. If you are having an appraisal prepared, please keep in mind the assessment is based on January 1, 2023.
- 6. If your appeal involves a farmland parcel, please call ahead to indicate the parcel number(s) involved so maps can be printed for you to pick up with your appeal forms.

Based on PTAB cases and policies used in other counties, we have added to our policy the square footage of "portable buildings" 288 square feet or more, will be assessed as real estate, regardless of utilities.

All evidence turned over to the Board of Review remains the property of the Board of Review and will not be returned.

The Board of Review (BOR) will review all timely filed appeals. The BOR may, at its discretion, act solely upon the information presented or may seek additional appraisals or information – doing an onsite inspection, if needed. A Notice of the Board of Review's *Proposed Decision* will be mailed. If you agree with the BOR'S Proposed Decision, you do not need to do anything further, and the Board of Review's Proposed Decision will stand as the Final Decision. If you disagree with the BOR'S Proposed Decision, you have 7 days from the postmark to ask for or send notice that you are requesting a hearing to continue your appeal. Hearings will be scheduled, and each given 15 minutes to appeal before the Board of Review. Following your Hearing, you will be mailed a notice of the Board of Review's Final Decision. All those who filed an appeal with the Board of Review will receive a *Final Decision Notice*.

Thank you,

Pike County Board of Review

Filing Evidence with Board of Review Check List

- 1. Complete Board of Review appeal form.
- 2. Pictures of any deficiencies in your home or building (example: bad foundation, wet basement, holes in walls, renter trashed)
- 3. Appraisal (if wanting to submit as evidence)
- 4. Comparable properties ~ submit 3 comparable Property Record Cards.