

# Rules and Procedures

## Champaign County

### Board of Review

### 2026

The Champaign County Board of Review has adopted these rules and procedures “for the guidance of persons doing business with them and for the orderly dispatch of business” (35 ILCS 200/9-5). Questions may be directed to the Board of Review office at (217) 384-3758.

Chris Diana, Chairman, CIAO  
John Bergee, Secretary, CIAO  
, Member  
Paula Bates, Clerk, CIAO

*Our mission: A fair, impartial, and respectful review of every assessment appeal.*

## **2026 Rules of the Champaign County Board of Review**

The Champaign County Board of Review (Board) consists of three members, together with possible additional members, appointed by the County Executive of Champaign County (35 ILCS 200/6-5 through 35 ILCS 200/6.25). Any Member or Alternate Member of the Board may conduct a hearing. The Board has the authority to confirm, reduce or increase any assessment as appears just. The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an assessment complaint (also referred to herein as an “assessment appeal” or “appeal”), according to the law, based on standards of fair cash value, uniformity, correctness of facts evidence, exhibits and briefs submitted to or elected by the Board from an appellant, assessor, and/or other interested parties.

Prior to filing an appeal with the Board, it is advisable that taxpayers discuss their assessments with their Township Assessor’s Office [Champaign County Assessment Office | Champaign County Illinois](#). Many times, the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the Township Assessor’s Office, a taxpayer still wishes to pursue an appeal, the appellant should become familiar with the 2026 Rules of the Board.

Please note by state law, the time period for filing an appeal cannot be extended to accommodate discussions between taxpayers and assessors.

The Illinois Property Tax Code requires that valuations for the 2026 assessment year shall be made as of January 1, 2026. (See 35 ILCS 200/9-155). It also requires that the assessments reflect one-third of fair cash value of property.

The Board is required to make and publish reasonable rules “for the guidance of persons doing business with the Board and for the orderly dispatch of business” (35 ILCS 200/9-5). These following rules for the 2026 session of the Board govern the assessment appeals process for the 2026 property assessment/tax year.

### **I. Administrative Rules**

- A. **Convening the Board.** The Board convenes on or before the first Monday of June and recesses from day to day as necessary. The Board also meets each June to elect a Chairperson and Secretary for the Board.
- B. **Severability.** In the event any section, provision or term of these rules is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections or provisions, which shall continue in full force and effect. For this purpose, the provisions of these rules are severable.
- C. **Amendments.** These rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed on the Board of Review website.
- D. **Failure to Follow Board Rules.** Failure to follow any of these rules, in and of itself, may

be grounds for the denial of any change of assessments.

E. **Authority of the Board.** In connection with any hearing before the Board, the Board has full authority to:

1. Conduct and control the procedure of the hearing.
2. Admit or exclude testimony or other evidence into record.
3. Administer oaths and affirmations and examine all person's appearing at the hearing to testify or to offer evidence.
4. Require the production of any book, record, paper, document, or photographs at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. Failure to produce a requested book, record, paper, document, or photographs within the prescribed time frame set by the Board may result in the rejection of that party's evidence.

F. **Code of Conduct for Board of Review Hearings.** The expectation is that all participants attending a Board of Review hearing conduct themselves in a respectful and professional manner. The Board of Review reserves the right to terminate a hearing (in person or by phone, or virtually) and requires any party to leave the proceeding or end the discussion, when that individual engages in threatening, disruptive, vulgar, abusive, or obscene conduct or language that delays or protracts a proceeding.

G. **Freedom of Information Act.** The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (5 ILCS 140/2). The following information is provided in accordance with the Act:

1. The Board is responsible for hearing appeals, corrections and requests for Certificate of Errors on property assessments from the County's thirty townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of Champaign County before the Illinois Property Tax Appeal Board.

2. The Board's office is located at the Scott M. Bennett Building, 102 East Main Street, Urbana, IL 61801.

H. **Open Meetings Act.** Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (5 ILCS 120/2).

1. Audio or video recording is permitted by any person with notification of all participants.
2. The board does not provide transcripts or tapes of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party, and the party must also provide a certified copy to the Board of Review.
3. The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five people at a hearing, that party must immediately contact the Board of Review and we will attempt to reserve a more suitable venue.

4. **Public Attendance.** The public may request to attend a hearing by contacting the Board of

Review. When attending the hearing the public must identify themselves and if an electronic hearing the camera must remain on.

I. **Clerk of the Board of Review.** Administrative functions of the Board are discharged by the Champaign County Chief Assessment Officer, who shall act as the Clerk of the Board. (35 ILCS 200/3-30).

**II. Filing an Appeal**

Certain criteria must be met to file an appeal and or to have the case scheduled for a hearing in front of the Board of Review. Appeals may be filed from July 1 through September 10, 2026.

**A. Standing to File a Complaint**

- An owner may file complaints on their own properties. Any attorney that is representing a complainant must be licensed to practice law in Illinois. Attorney shall provide a letter of engagement signed by the owner. In the case of properties whose owner is recently deceased, a representative of the estate may file the complaint. If the estate has been opened by an individual, the executor may file the complaint. In the case of property owned by a trust, the trustee of the trust or properly identified beneficial owner of the trust may file the complaint.
- Any attorney licensed to practice law in Illinois may file a complaint.
- Any individual owner of record who timely files an assessment complaint for a condominium unit shall be deemed to have opted out of any filing made by the Condominium Association the property is part of.

B. **Ability to Provide Expert Witness Testimony.** Accountants, architects, engineers, real estate appraisers and real estate brokers who are licensed by the State of Illinois may testify at hearings before the Board of Review as expert witnesses whose specialized knowledge in their respective field may have been called upon by owners, taxpayers and /or their attorneys in the preparation of a property appeal case. Any individual with pertinent factual information concerning a subject property (including anyone who serves as an interpreter) may be called upon by the board to testify as a witness in the presence of an owner, taxpayer and/or attorney actively representing the appeal in a hearing.

C. **Condominium Association Appeals.** The Board of Managers of a Condominium Association that has been organized under the Condominium Property Act has the power to file an assessment complaint on behalf of all property owners in the condominium association, provided the filing was authorized by “a two-thirds vote of the members of the board of managers or by the affirmative vote of not less than a majority of the unit owners at a meeting duly called for such purpose, or upon such greater vote as may be required by the declaration or bylaws” (See 765 ILCS 605/10(c)). The Champaign County Board of Review requires that a signed copy of the resolution of association board action be submitted with any appeal.

- D. **Board of Review Forms.** The Board requires that all parties to an appeal utilize the prescribed 2026 forms of the Champaign County Board of Review. These forms are available on the County's website beginning on July 1st. Additionally, Board of Review forms are available at the Clerk of the Board (Supervisor of Assessment's Office) during regular business hours. The current Champaign County 2026 Property Assessment Complaint form must be used, otherwise the appeal will be dismissed.
- E. **Required Information.** Please complete the form using the detailed instructions given. Of key importance, the appellant's requested reductions in assessed value and indicated market value must be provided. Pursuant to 35 ILCS 200/16-55, if an appellant requests a total reduction in assessed value of \$100,000 or more, the Board must notify each respective taxing district. The Board, therefore, requires that appellants supply their requested assessment total in the appropriate space on the appeal form. Incomplete forms may result in denial. Forms must be signed and dated.
- F. **Evidence.** All evidence must be provided to the Board with the appeal, or within 10 days of the date of receipt of the appeal. **No extensions will be granted.** The Board makes available a copy of each appeal and accompanying evidence to the appropriate Township Assessor. All evidence from intervenors is to be submitted to the appellant directly and to the Board of Review at least 48 hours prior to a hearing. Additional evidence submitted at a hearing by any party (appellant, assessor or intervenor) may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with Board rules.
- G. **Intervenors.** Intervenors are permitted to intervene on any complaint requesting a total reduction in assessed value of \$100,000 or more. A request to intervene must be received within 30 days of the date of notification from the Board of Review.
- H. **Assessment Publication Timing and Filing Deadlines.** The Chief County Assessment Officer will publish the annual assessment roll for all affected properties in each township beginning in mid-summer and continuing until all townships are published. All appeals must be filed on or before 30 days after the date of publication of a township's current year assessments or by September 10th, 2026, whichever is later (35 ILCS 200/16-55). It is the appellant's responsibility to file an appeal on or before the filing deadline by:
1. Hand delivering the appeal to the Board of Review/Supervisor of Assessments Office, Monday through Thursday 8:00 a.m.- 4:30 p.m. from July 1<sup>st</sup> through September 10<sup>th</sup>, 2026.
  2. Submitting the appeal with an official U.S. postmark, dated between July 1<sup>st</sup>-September 10<sup>th</sup>, 2026.
  3. The Board of Review will accept e-mailed PDF appeals if also accompanied by 2 additional hard copies of the appeals, hand-delivered to the Board of Review office on or before September 10<sup>th</sup>, 2026, or mailed with an official U.S. postmark dated between July 1<sup>st</sup>-September 10<sup>th</sup>, 2026.
  4. The Board of Review will not accept appeals by facsimile (fax).
  5. If a real estate assessment complaint is received after the filing deadline, the entire complaint will be returned to the taxpayer along with a letter and a copy of the postmarked envelope indicating that the complaint was received after the statutory filing deadline. Such late filed complaints will not be

considered as valid complaints and will not be considered by the Board of Review. No decision will be made on late filed complaints.

**6. IMPORTANT -- All property assessment complaints requesting a reduction in assessed value of \$100,000 or more MUST submit two hard copies of the complete assessment appeal AND one PDF copy of the complete assessment appeal emailed to [AppealsBoardofReview@champaigncountyil.gov](mailto:AppealsBoardofReview@champaigncountyil.gov), on or before September 10<sup>th</sup>, 2026. *THE PDF COPY MUST HAVE ITS FILE NAME BEGIN WITH THE PROPERTY INDEX NUMBER (PIN)*. If there are multiple PINs, the PIN having the highest improvement value should begin the PDF file name.**

### III. Appeal Hearings

The purpose of a preliminary review or hearing is to evaluate a property assessment based upon evidence presented by all concerned parties: typically, appellant and assessor, and, where applicable, intervenor.

A. **Tentative Review/Decision.** The Board of Review will conduct a preliminary review of each properly filed appeal and may issue a tentative decision without scheduling a hearing. Appellants have ten (10) calendar days to respond to the tentative decision. If the decision is accepted by the appellant, no hearing will be scheduled, and the tentative decision becomes final. If the tentative decision is deemed unsatisfactory by the taxpayer, the taxpayer must request a hearing within ten (10) calendar days of the postmarked date of the notice from the Board of Review.

B. **Notification.** An appellant will be notified of the hearing date, time and place of the hearing by email and/or by phone and/or by U.S. mail if requested. If an appellant fails to appear for the in-person or telephone hearing or virtual hearing, that case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal.

C. **Scheduled Hearings.** Once scheduled, appellants may change the form of their hearing from or to in-person or phone or virtual by calling the Board of Review at 217-384-3758. However, due to constraints of the tax cycle, scheduled hearings can be rescheduled for emergency purposes only. Hearings will not be rescheduled if the scheduled date and scheduled ending time of the originally scheduled hearing has passed. All reschedules will be at the convenience and at the sole discretion of the Board. The Board of Review reserves the right to schedule an in-person, virtual (e.g. Zoom, Microsoft Teams) or telephone hearing.

D. **Location.** In-person hearings of the Board of Review are held at the Board of Review office in the Scott M. Bennett Building, 102 E. Main Street, Urbana, IL 61801. If more than 5 witnesses are going to be present, hearings may be held in larger meeting rooms at the same location. If no one has informed the Clerk that a large group is expected and more people come to the hearing than can be safely permitted in the room the Board may restrict the number of people in the room.

E. **Hearing format.** Any party who has standing can present testimony and supporting evidence regarding the assessment and answer any questions from the Board. The Township Assessor or a representative from that office can be present to give evidence and testimony concerning the property and its assessment including any rebuttal to the testimony and evidence of an appellant. Although accountants, tax consultants, appraisers, real estate brokers, corporate employees and other

consultants may be called as witnesses by the complainant or by the complainant's attorney, they may not conduct questioning, introduce evidence into the record, or conduct themselves in any manner which may be interpreted as the unauthorized practice of law. Observers do not have a right to speak or present evidence. Nothing in this section shall be deemed to prevent third-party assistance so that those taxpayers and property owners with language and/or disability barriers may participate in hearings before the Board of Review. After all evidence has been presented, questions answered and rebuttal remarks, the hearing will close.

F. **Improper Conduct or Language.** When a party, a party's agent, or a party's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language which distracts from the decorum of a proceeding, the Board, by any Member, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language may be defaulted.

G. **Decisions.** The Board will consider the evidence presented as well as any information that the Board has discovered regarding the property and correct the assessment "as appears to be just" (See 35 ILCS 200/16-55) as determined by a majority vote of the Board (Source: P.A. 76-1322; 88-455). The Board does not issue its decision at the hearing. The Board will mail and/or email its decision to the taxpayer upon reaching its decision.

H. **Appellant's Access to and Evidence Submitted by Assessors.** Appellants or designated attorneys should indicate an email address on the appeal applications form. Assessors are to electronically submit their evidence for a specific case directly to the Board and to the appellant for the preliminary review process no later than five (5) days prior to the hearing date. Any additional evidence submitted prior to a hearing must be provided at least five (5) days prior to the scheduled hearing for the case. Email evidence to [AppealsBoardofReview@champaigncountyil.gov](mailto:AppealsBoardofReview@champaigncountyil.gov)

I. **Evidence submitted by Intervenors.** A taxing body wishing to intervene in a matter before the Board must file a Request to Intervene with the Board at least five (5) days in advance of the scheduled hearing. Any evidence being presented by a taxing district needs to be supplied directly to the Assessor, the appellant and the Board of Review 48 hours prior to the hearing. The Board reserves the right to give little or no weight to evidence submitted less than 48 hours prior to the hearing.

#### **IV. Basis for Assessment Appeals**

##### **A. Appeals Based Upon Incorrect Assessor Data.**

1. **Definition.** Incorrect data includes, but is not limited to, size of the site, size of the improvements, physical features, condition of the property and locational attributes.

2. **Evidence.** Appeals based on the application of incorrect subject property data by a township assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, or construction documents. When the basis of the appeal is the adverse condition of a property which may require significant costs to cure (that are non-routine maintenance in nature) and/or which affects fitness for occupancy required documentation should include date stamped photograph(s), contractor repair estimates or actual paid invoices, along with copies of any required building permits.

3. **Assessor Access to Property.** Appellants are urged to schedule a property inspection with their

Township Assessor's office Champaign County Assessment Office | Champaign County Illinois if the appeal is related to the description, physical characteristics and/or condition of the subject property.

**B. Appeals Based on the Recent Sale or Listing of a Property.** The Board considers the sale of a subject property which has been advertised to the public and occurred within twenty-four (24) months of the January 1, assessment date, as possible evidence of fair cash value. The Board gives the most weight to the following required documentation in such an appeal:

1. Settlement documents. Documents that disclose the purchase price of the property and the date of purchase, specifically including the signed and completed Settlement Statement or the Closing Disclosures and Summaries of Transactions.

2. Testimony and/or documents. The recorded Illinois Real Estate Transfer Declaration (PTAX 203) or printout from a multiple listing service- the Closed Client Listing Sheet and Chronological Property Listing History of the subject property.

3. Itemize bill of sale. If applicable, an itemized Bill of Sale, signed by seller(s) and buyers(s), and supporting documentation of the fair cash value of any personal property included in the purchase price of the subject property.

4. Public listing of property for sale. Multiple listing Service listings showing sales price, sales date, descriptive data and listing history of subject property may be considered as evidence.

**C. Appeals based on Fair Cash Value.**

1. Definition. Fair cash value is defined as "the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). Fair cash value is often used interchangeably with market value.

2. Burden of Proof. When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence.

a. Appraisal Evidence. A professional appraisal done for ad valorem purposes which values a subject property as of the lien date (January 1st of the current assessment year), can serve as evidence in a Board of Review case. Appraisals obtained for the purpose of an appeal should state the subject's value as of January 1, of the assessment year. An appraisal report or value opinion with a valuation date other than January 1, 2026 may be submitted as written evidence; however, the farther the date of valuation is from January 1, 2026, the less consideration the appraisal report will receive. Residential appraisals must be completed within twenty-four (24) months and commercial appraisals must be completed within thirty-six (36) months of January 1, 2026, to be considered. To be considered, an appraisal must be:

Prepared by an Illinois licensed appraiser in conformance with the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.

. Signed by the appraiser(s).

. Presented in entirety, including all exhibits, with no missing pages.

Appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the appraisal whose signature appears thereon.

An appraisal and/or other evidence substantiating value which does not accompany an initial application is acceptable to the Board if it is received by the Board **within 10 business days of filing the appeal**. Two original hard copies are required by the Board, as well as one PDF copy with the file name beginning with the PIN number. If there are multiple PINs, the PIN having the highest improvement value should begin the PDF file name. Email evidence to [AppealsBoardofReview@champaigncountyil.gov](mailto:AppealsBoardofReview@champaigncountyil.gov)

b. Recent Sales of Comparable Properties. In lieu of a professional appraisal, recent usable sales of comparable properties with a recorded date of sale as close to the January 1, lien date as possible and no more than 12 months prior to January 1. Comparable properties should be located near the subject and/or in the subject's same neighborhood. They should be similar in style (e.g. ranch, 2 story, split-level, etc.), construction (e.g. brick, frame, with or without a basement, etc.), age, size, (e.g. square footage of lot and building), quality and condition to the subject. If a comparable is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity and suitability among all comparable properties presented by all parties to the appeal.

c. Condition Issue- Assessor Access to Property. Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.

Other Evidence. Other evidence of fair cash value may consist of, but is not limited to, the following:

- . Printouts from a multiple listing service- the current or closed Client Listing Sheet and Chronological Property Listing History of the subject property.
- . A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction.
- . Income Producing Property. When an assessment appeal for an income producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence
- . Where the entire commercial or industrial property is covered under a single lease, the entire lease must be submitted as evidence.
- . Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, operating statements, rent rolls with totals and representative samples of leases submitted by the appellant and any such documents requested by the Board.
- . **For an income approach to value, the appellant must submit income and expense statements for the three (3) years prior to the assessment year and detailed rental information.**

#### D. Appeals Based on Equity (also known as Uniformity).

1. Definition. Real property assessments shall be valued uniformly as the General Assembly provides by law (Art. 9, Sec. 4, Illinois Constitution of 1970). An inequitable assessment or one that lacks uniformity is one that values one property at a higher level of assessment relative to fair cash value than assessments of comparable properties.

When appealing uniformity, land and improvements are considered separately based on the appropriate unit of comparison. Land may be valued by front foot, square foot, acre or site depending on the local market demands. Improvements are generally compared by above grade square footage of

living area, with adjustments for differing amenities, such as square footage, basement, baths, bedrooms, fireplace and garage.

When unequal treatment in the application of uniform assessment practices is the basis of the appeal, the lack of uniformity must be proven by the appellant with clear and convincing evidence that the subject property's assessed value per unit of comparison for either the building or land is appreciably higher than most other comparable properties after accounting for notable differences in the assigned value for specific features being assessed.

Since the principle of uniformity relies on property group classifications most often defined by common building and land characteristics in a designated geographic locale which help distinguish a given neighborhood for assessment purposes, the selection of suitable comparable properties in the same neighborhood or area of a township is of critical importance to help meet the standard for presenting clear and convincing evidence. The dynamics for uniformity vary widely from neighborhood to neighborhood. (For example, uniformity in a neighborhood of two-story homes can be significantly different from that found in another nearby neighborhood of two-story homes due to age of construction, material costs and quality, etc. In addition, it may take more than three (3) comparable properties to prove unequal treatment.

2. Burden of proof. When unequal treatment in the assessment process is the basis of an appeal, inequity must be proven by clear and convincing evidence. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)

3. Evidence Considered. It is preferable to select at least three (3) comparable properties. Comparable properties should be located near the subject property in the same neighborhood or competing neighborhoods. They should be similar in style (e.g. ranch, 2 story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.) age, size (e.g., square footage of above ground living area), quality and condition to the subject. If comparable property is not located in the subject's neighborhood, additional explanation may be needed to confirm the similarity. Generally, the key metric in these cases focuses on the building value per AGLA (above ground living area) or the land price per comparable unit. Characteristics of the subject property and three (3) properties must be provided.

Consult with the township assessor for any questions as to land value determinations and practices. Pictures of the subject property and the selected comparable properties are helpful to the Board in its deliberations.

#### **E. Appeals Based Upon Matters of Law.**

1. Definition. Matters of law include such factors as carrying forward prior year residential appeal results, preferential assessment and farmland valuation.
2. Evidence. Appeals alleging an incorrect application of law must include a brief, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the law in question.

#### **V. Assessor's Requests of the Board of Review**

- A. Certificate of Error. A Certificate of Error corrects an "error in fact," affirmed by the appropriate assessor's office. The deadline for filing certificates of error with the Clerk of the Board is two (2) weeks prior to the Final Judgement application date of the County treasure to close the assessment/tax year.

B. Assessor Correction Requests (BRs). Assessor's requests for assessment valuation reductions are due the last day of hearings for a given township or one week prior to the close of Board of review hearings for the year.

C. Omitted Property. When a property is omitted from the property tax roll, the Board has the authority to place an assessment on the property (35 ILCS 200/9-160). If the Board initiates proceedings to place omitted property on the tax roll, the Board gives written notice to the concerned parties at least ten (10) calendar days prior, advising them of the Board's proposed action.

## **VI. Non-Homestead Exemptions**

A. Applications. Applications for Non-Homestead exemptions must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-300-FS (for federal and state agencies), PTAX-300-H (for hospitals) and PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion, are available at the Board of Review office. If an exemption for multiple parcels is being sought separate applications may be required. See the Illinois Department of Revenue general instructions to determine the required number of separate applications. The petition and supporting documentation must be submitted in duplicate. According to the Illinois Department of Revenue, failure to answer all questions and provide all evidence will result in the return of the petition and delay a final decision.

B. Documents. Depending on the type of exemption and corresponding PTAX application, all or a subset of the following documents are required and, where required, must be attached to the application:

- Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, etc.).
- Picture of the property.
- Notarized affidavit of use.
- Copies of any contracts or leases on the property.

C. Notification of Units of Government. If the request for an exemption could reduce the assessment by \$100,000 or more, the applicant or their attorney must notify the units of government in their jurisdiction. A copy of the notice and postal return receipt for each unit of government must be submitted with the application at the time of filing.

D. Deadline. Claims for new non-homestead exemptions on any real property must be filed in duplicate with the Board of Review by December 31, 2026. Taxing bodies wishing to intervene must file a Request to Intervene at least five (5) calendar days in advance of an exemption hearing.

E. Decision. The Board of Review makes a recommendation to the Illinois Department of Revenue to approve or not approve a Non-Homestead exemption. The Illinois Department of Revenue reviews the evidence along with the Board of Review recommendation and then renders the final decision.

These rules do not constitute the entire duties and responsibilities of the Board of Review and may be changed by publication of any such amendments.

Approved and adopted on:



Chris Diana,  
Chairman, CIAO



John Bergee,  
Secretary, CIAO

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Member,