

Fulton County Board of Review

Julie A. Russell, Clerk/CCAO

Members: Samantha Braden, Steve Derenzy & Sam Swickard



LEGAL NOTICE

RULES GOVERNING HEARINGS FOR THE FULTON COUNTY BOARD OF REVIEW FOR ASSESSMENT YEAR 2025

1. PLACE OF MEETINGS

Regular meeting(s) of the Fulton County Board of Review will be held at the Fulton County Courthouse, in the Lewistown, Illinois. Meetings may be held in other parts of Fulton County at the Board of Review's discretion.

2. TIME OF MEETINGS

The Board met and organized on Monday, June 3rd, 2024, at 8:30 a.m., convening for business that same day and will adjourn from day to day as many days as necessary. The hours of meeting days shall be from 8:00am CDT to 4:00pm CDT, Monday through Friday. Appointments may be made during those hours. Regular Meeting time(s) may fluctuate depending on scheduling conflicts. All agendas for meetings will be posted at least 48 hours in advance of the meeting, per OMA.

3. ORDER OF BUSINESS

At the hour appointed, the chairman shall call the members to order and proceed with the following routine of business:

- (a) Roll call by Clerk
- (b) Call for Additions/Deletions/Approval of Agenda
- (c) Approval of minutes of previous meetings
- (d) Reading of announcements/communication & correspondence.

- (e) Public Comments (Limited to 5 minutes per speaker, one speaker per topic and 48 hours advance, written notice to the Chief County Assessment Officer or Chairman of the Board of Review.)
- (f) Old Business
- (g) New Business
- (h) Motion to Adjourn

4. TIME OF FILING COMPLAINTS

All complaints must be filed with the Clerk of the Board of Review (The Supervisor of Assessments) within 30 days after the date of publication. Complaints sent via US Mail, UPS, FedEx or any other parcel delivery service MUST BE POSTMARKED on or before the final date of complaint acceptance, as referenced in the newspaper publication for each respective township.

The person filing the complaint MUST have legal interest in the property at the time of filing. Legal interest includes:

- (a) Recorded deed or ownership document in Fulton County Land Records
- (b) "Memorandum of Installment Contract" on file in Fulton County Land Records
- (c) "Contract for Deed", "Lease to Own Agreement" or similar, on file in Fulton County Land Records.
- (d) Purchase Agreement for subject property, full executed by both parties.

5. FORM OF ASSESSMENT COMPLAINT

Complaints may be delivered in person to the Fulton County Assessment Office. Complaints may also be sent via US Mail, UPS, FedEx or similar, physical parcel delivery services. The Fulton County Board of Review **WILL NOT ACCEPT** complaints sent via Email or Fax.

Complaints relating to real estate must be filed on forms provided by the Board of Review. These forms require the following items of information:

STEP 1

- (a) Name and address of property owner.
- (b) Legal description of real estate, parcel index number, address and driving directions to the property.

STEP 2

- (a) Reason for objection
- (b) Additional information

STEP 3

- (a) Statement of "Fair Cash Value" of real estate; divided between land and buildings.
- (b) Complainant's estimate of the correct assessed value.

STEP 4

- (a) Signature of complainant
- (b) Comparable properties (If complaint is based on comparable properties.)

6. MULTIPLE COMPLAINTS FILED ON SAME PARCEL BY ATTORNEYS

In the event that two or more complaints are filed on one parcel by different legal representatives, the Board of Review will require the property owner to submit a written statement with a notarized signature, authorizing & naming, only one representative to file on their behalf.

7. HEARING DATES AND REPRESENTATIVES

Hearing dates assigned by the Board of Review will not be changed, except in the case of illness, death or extreme extenuating circumstance. Final approval of changes in hearing dates is at the discretion of the Chairman of the Board of Review and/or Chief County Assessment Officer.

Phone hearings will be granted on a needs basis, as determined by the Chief County Assessment Officer and/or the Chairman of the Board of Review. All phone hearings shall be scheduled for the same day.

The only representatives that will be permitted to attend or advocate on behalf of a property owner are:

- (a) The Property Owner(s)
- (b) POA's of Property Owner(s)
- (c) Person(s) with a verifiable legal interest in the parcel, as established by the Chief County Assessment Officer.
- (d) Legal Council (Must submit signed affidavit by taxpayer, verifying authority to represent them, pursuant to 35 ILCS 200/16-55(c).)
- (e) HOA or similar, as defined in Sec. 1-5 of Common Interest Community Association Act or Sec. 2 of Condominium Property Act

8. CLAIMS FOR EXEMPTION

Claims for exemption must be completed to include the following:

- (a) The Legal description of the property and parcel index number.
- (b) The Name of person or corporation holding title.
- (c) Act under which the corporation was organized.
- (d) Year for which exemption is being claimed
- (e) Section under the Illinois Compiled Statutes under which the exemption is being claimed.
- (f) Purpose for which each portion of the property is being used.
- (g) Copy of deed as proof of ownership.
- (h) Notarized affidavit of use.

(i) Photographs of property.

9. DOCKET OF CASES

When a complaint is received, it shall be entered into a docket book. This record shall show the complaint number, description of the property, reference to the assessor's roll books, and the time of hearing and final disposition by the Board of Review of the case.

10. REVIEW ON MOTION OF THE BOARD

Any member of the Board of Review may institute proceedings designed to correct omission of real property or cases of under assessment or over assessment. Upon direction of the Board, the Clerk of the Board shall issue a notice to the person or corporation concerned, directing them to appear before the Board of Review and show cause, if any, as to why the assessment should not be changed. No action shall be taken until after ten (10) business days have elapsed from the postmark date on the notice, unless the party shall appear before the board beforehand.

11. PETITIONS FOR EQUALIZATION

Petitions addressed to the Board of Review regarding matters of equalization must show clearly the classes, property or taxing jurisdiction that appears to be out of line with the general assessment level prevailing in the county. If petitions of this character are to receive favorable consideration, they must be supported by assessment and sales ratio data.

12. TRANSCRIPTS OF RECORDS OF MEETINGS

Copies of the transcripts of records can be requested by FOIA.

13. VISUAL AND AUDIO RECORDING OF MEETINGS AND HEARINGS

Pursuant to 5 ILCS 120/2.05, "Any person may record the proceedings at meetings required to be open by this act by tape, film or other means. The authority holding the meeting shall prescribe reasonable rules to govern the right to make such recordings".

Reasonable Rules for Recording in Board of Review Meetings

- a) Any person(s) wishing to record during a Board of Review meeting and/or during the hearings on assessment complaints, **MUST** record from an area of the room designated & labeled for the public and media.

14. IMPROPER CONDUCT OR LANGUAGE

When a taxpayer, taxpayer's agent or taxpayer's witnesses engage in threatening, disruptive, vulgar, abusive or obscene conduct or language, (including the use of racial epithets) which delays or protracts a proceeding, the Board of Review, by any Member, shall exclude the offending person from the proceeding.

Any party engaging in such conduct or language shall be defaulted in their hearing, and will be asked to leave the premises.

15. AMENDMENTS OF RULES AND REGULATIONS

The rules set forth here may be amended at any time. Such amendment shall become effective the next calendar day, following the adoption by the majority of the Board of Review during a publicly scheduled meeting.

Adopted June 11th, 2025 (Amended January 6th, 2026)

Samantha Braden, BOR Chairman

Steve Derenzy, BOR Member

Sam Swickard, BOR Member

Julie A. Russell, Clerk / Chief County Assessment Officer