FAYETTE COUNTY BOARD OF REVIEW 2026

RULES AND REGULATIONS ADOPTED
June 1, 2026

Chairman: Vernon Brazle
Member: Harold Baumann
Member: Keith Schaal
CIAO Clerk: Ryan Parks

Email: rparks@fayettecountyillinois.gov

The Fayette County Board of Review has specific and statutory duties that it must follow to insure legal and equitable assessments for the tax payers of Fayette County.

Taxpayers are strongly encouraged to discuss their real estate assessments with the County Assessor's Office prior to filing of the compliant with the Board. Many times the reason for the assessment can be made clear, or any errors in the Property Record Card can be corrected, eliminating the need for the filing a complaint. After talking with the assessor's Office, taxpayer's still wishing to peruse an assessment complaint will need to familiarize themselves with the following rules governing hearings before the Board of Review. By state law, the period for filing a complaint cannot be extended by just discussing the assessment with the Assessor's Office but must be done so in writing.

Illinois property Tax Code requires that valuation for the assessment year shall reflect the value of real property as of January 1 of that year. (See 35 ILCS 200/9-155, ect.) It also requires that the assessment reflect one-third of the fair cash value of property as determined by sales from the three preceding years. (See 35 ILCS 200/1-55) Any party presenting valuation evidence from sales prior to those three years has the burden of proof to establish why such evidence best represents the valuation period in question and should be considered by the Board of Review.

In order to serve you in the most efficient manner possible, the complaint form must be completed and returned with all available supporting evidence prior to a review or the scheduling of a hearing before the Fayette County Board of Review. Incomplete forms will not be accepted as a complaint to the Board of Review and will be returned to the owner of record for compliance within a 10 day filing extension.

It is the duty of the complainant to provide the evidence proving that the current assessment is incorrect. Assessment complaints must be supported with substantial evidence such as an appraisal that is reflective of the property value as of January 1st of the assessment year, recent comparable assessed properties or other information that would aid in establishing the value of the property. Remember that if comparing to another property, you must compare the assessed value, not Taxes. You should provide all evidence of value at the time of filing your complaint. If you are unable to submit all evidence at the time of filing your complaint form, a 10 day filing extension may be granted if so requested in writing. All information submitted will become a part of the official record.

The board has no authority to discuss real estate taxes. The amount of your tax depends on several parts. The Tax rates are a result of the levies presented by the various taxing entities (Schools, ect.). The county multiplier is a result of the levies presented by the various taxing entities and the Illinois Department of Revenue Sales ratio studies. The Board of Review decisions are based on a review of the assessed valuation of the property and exemptions that may apply to the property.

Before filing a complaint, please review the attached checklist and the Board of Review Process.

The Fayette County Board of Review has adopted rules and filling information for the guidance of persons doing business with them and for the orderly dispatch of business (35ILCS 200/9-5).

Questions may be directed to the Board of Review Offices at (618) 283-5020.

Email: rparks@fayettecountyillinois.gov

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FAYETTE COUNTY BOARD OF REVIEW RULES AND REGULATIONS ADOPTED BY June 1, 2026

1. The Board is a public body as defined in the Freedom of Information Act (5 ILCS 140). As a public body, it is subject to the Act. The Fayette County Supervisor of Assessment serves as the Clerk of the Board (35 ILCS 200/3-30). The Fayette County Board of Review does hereby delegate its full regulatory power under the Freedom of Information Act to the Supervisor of Assessments or the Supervisor of Assessments authorized designee.

2. Any property owner or their attorney that desires to complain to said Board of Review because they are of the opinion that their property is incorrectly assessed, for the current assessment year, should file a complaint in writing with said Board of Review.

3. Complaint forms will be furnished by the Board of Review and must be filled out in full and sworn to. **All evidence** to be used by the complainant must be submitted at the time the complaint is filed or by the final date a complaint may be submitted. The amount of taxes a property owner pays should not be used as a single piece of evidence. Market value and comparable properties are the most important issues to be considered.

4. Once you have formally filed an appeal with the Board of Review, the board will review the evidence presented with your complaint. The Board of Review may make a tentative decision based on the evidence presented. You will be notified in writing of your scheduled appointment, if you agree with the tentative decision made, you may sign the hearing waiver and return it to the board if you do not you must appear at the scheduled time to protest the assessment further. After the scheduled hearing you will receive a final decision from the Board of Review. All actions, decisions, and findings of the board are decided by the three-member board or a minimum of two members.

   A. At hearings before the County Board of Review, a party to the proceedings may represent himself, or any attorney may represent him at the hearing.
   B. Accountants, Tax Representatives, Tax Advisors, Real Estate Appraisers, Real Estate Consultants and others not qualified to practice law in this state may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at hearings before the Board and may assist parties and attorneys in the preparation of cases for presentation by such parties and attorneys before the Board at hearings.

5. Regular meetings of the Fayette County Board of Review will be held at the Fayette County Board of Review office, or in other parts of the county, at the discretion of the Board of Review.

6. Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act

(5 ILCS 120). Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, as determined by the chairman, and participants will not be required to identify themselves to facilitate such recordings. If a transcript of the hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing.

7. Parties complaining on two or more parcels must file separate complaint forms on each parcel. Each complaint filed with said Board of Review shall be given a docket number and duly entered on said docket.

8. All real property complaints will be accepted for 30 days after publication of assessment for the current year.

9. All Complaint forms, that are mailed along with corresponding evidence, must arrive by US mail with a post mark dated on or before the final date set for complaints.

10. Complainant must provide evidence of value to support his/her claim. Written evidence must be submitted when filing the Fayette County Complaint form. (If all evidence is not able to be submitted by the filing deadline, a written request for a 10-day extension must be filed with the compliant form.)

11. A meeting with the Board of Review shall be held Monday thru Friday, except legal holidays, by appointment. Appointments may be made between 8:00 A.M. and 4:00 P.M.

12. Pursuant to 35 ILCS 200/16-55, if a complainant is requesting a reduction in assessed valuation of $100,000 or more, the Board must notify each respective taxing district to allow for their intervention. All taxing districts shall have the opportunity to be heard on the complaint.

13. Due to the large number of appeals, complainants will be given 15 minutes to present his/her evidence. An extended time may be granted at the discretion of the Board of Review chair or acting chair.

14. Improper conduct or Language which delays or protracts from proceeding, the Board, or any member, shall exclude the offending person from said preceding and their testimony will be declared inadmissible.

15. A final Decision can be appealed to the Illinois Property Tax Appeal Board (PTAB) within 30 days of postmarked decision. Appeal information is available at the County Assessment Office, or on the PTAB web site at http://www.state.il.us/agency/ptab/assist/forms.htm.

These rules may be amended at any time by a majority of the members of the Board of Review. Any amendment shall be effective when posted at the door of the Board of Review office or otherwise published in accordance with the statue.

No complaints will be accepted, unless in compliance with these rules and regulations.

PTAX-230 (R-2/12) Non-Farm Property Assessment Complaint

Who should complete this form?

Complete this form if you object to the assessment for your non-farm property and request a hearing before the board of review. You must file the original Form PTAX-230 and one copy with the board of review at the address shown below. Contact your Chief County Assessment Officer (CCAO) to obtain the filing deadline for this complaint. See the back of this form for information regarding assessment appeals. **Note:** Attach any evidence that supports your complaint.

Step 1: Complete the information for the property for which you are filing this complaint

1 ______________________________
Property owner's name

____
Street address

____
City State ZIP

(____)____-________ ______________________
Phone Email address

Send notice to (if different than above)

2 ______________________________
Name

____
Mailing address

____
City State ZIP

(____)____-________ ______________________
Phone Email address

3 Assessment year for this complaint: **20** __ __.

4 Property index number (PIN) from your property tax bill or obtain it from your CCAO. If you are unable to obtain your PIN, provide a legal description on Line **b**.

a PIN ______________________________

b Legal description - **only** if unable to obtain your PIN:

____

____

____

____

5 Property's street address if different than address in Item 1.

____
Street address

______________________________ IL ____________
City ZIP

Step 2: Check the reasons for which you are objecting to the assessment

6a ☐ Property was assessed twice for **20** __ __.

6b ☐ Assessment is ☐ lower ☐ higher than assessments of comparable property in this county.

6c ☐ Property was exempt on January 1, **20** __ __.

6d ☐ Improvement was not taxable on valuation date.

6e ☐ Other (incorrect description, homestead, *etc.*)

____

____

7 Any additional information useful to the board of review in hearing your complaint: ______________________________

____

Step 3: Write the property's assessed values

As of valuation date: __ __/__ __/__ __ __ __

8 Assessed values of your non-farm property:

a Land/lot or farm homesite ____________

b Non-farm buildings & structures ____________

c Total ____________

9 Your estimate as to the correct assessment values:

a Land/lot or farm homesite ____________

b Non-farm buildings & structures ____________

c Total ____________

Step 4: Sign below

I request a hearing on the facts in this complaint so that a fair and equitable assessment of the property can be determined.

______________________________ __ __/__ __/__ __ __ __
Property owner's or authorized representative's signature Date

Step 5: Mail your completed Form PTAX-230

Fayette County **County board of review**

221 S. 7th ST
Mailing address

Vandalia IL 62471
City ZIP

If you have questions,

(618) 283-5020 Office hours: 08:00 a.m. to 04:00 p.m.
Phone

Web address: https://www.fayettecountyillinois.gov/

Contact information:

CCAO: Ryan Parks
Name

221 S. 7th St.
Street address

Vandalia IL 62471
City ZIP

(618) 283-5020 Office hours: 08:00 a.m. to 04:00 p.m.
Phone

Web address: ______________________________

Assessor: ______________________________
Name

____
Street address

______________________________ IL ________
City ZIP

(____)____-________ Office hours: ____a.m. to ____p.m.
Phone

Web address: ______________________________

Illinois Property Assessment Appeal Process Guide

General information

When going through the appeal process, you (property owner) are appealing the assessed value (assessment) of your property, **not the tax bill**. The tax bill amount is determined by various tax rates applied to the assessment (after review and equalization by the board of review) by taxing districts (schools, parks, libraries, *etc.*). Tax rates are not an issue in the appeal process, only the assessment amount may be appealed.

Property is assessed each assessment year by township/multi-township assessor or by CCAO if the county has no township form of government. By law (35 ILCS 200/9-145), assessments of property, other than farmland and coal, are required to be assessed at 33 1/3% of its fair cash (market) value. If the assessment is to increase, the CCAO must publish the change in a local newspaper. The change is subject to further equalization and revision by the board of review as well as state equalization by the Illinois Department of Revenue.

Your appeal must be filed with the board of review 30 days after the CCAO's publication of the changes. Appeals filed late will not be heard. Once you receive the tax bill, it is generally too late to make an appeal for that year's assessment. The board of review will mail you final notice of its decision. A list of the final assessment changes is available from your board of review.

See **"Contact Information"** on front for help filing an appeal or to obtain board of review's hearing procedures.

How a tax bill is calculated

The county treasurer bills and collects property taxes for the year following the assessment year. Your tax bill is determined by taking the equalized assessed value (after board of review and state equalization) of your property and applying the aggregate tax rates from levies of all local taxing districts and units of local government. Your tax bill is calculated as follows:

Equalized assessed value — Homestead exemptions = Taxable value (assessment)
Taxable value X total tax rates of all taxing districts = Total tax bill

Note: You may qualify for a homestead exemption which will reduce your property's equalized assessed value.

Homestead exemptions are available for general homestead, homestead improvements, disabled persons, disabled veterans, and senior citizens. See **"Contact Information"** on front for assistance with homestead exemptions.

Informal appeal

Before you file a formal complaint (appeal), you should first contact your township or CCAO. An assessor with assessment books for a given year can correct any assessment. Bringing attention to an erroneous assessment early may result in a correction without the formal appeal process.

Formal appeal

If, after talking to your township or CCAO, the matter is **not** resolved, proceed with a formal appeal to the board of review if any of the following claims can be supported:

- Assessor's estimate of fair market value is higher than actual fair market value. Supported if you have recently purchased your property on the open market or if a professional appraisal is supplied.
- Assessed value is at a higher percentage of market value than the prevailing township or county median level as shown in an assessment/sales ratio study.
- Primary assessment is based on inaccurate information (incorrect measurement of a lot or building, *etc.*).
- Assessment is higher than similar neighboring properties.

Steps to appeal

An appeal of an assessment (other than on farmland or farm buildings) has seven steps. For farmland or farm building, you must file Form PTAX-227, Farm Property Assessment Complaint.

1 Obtain property record card with assessed property valuation.
2 Discuss with assessor to determine how assessment was calculated.
3 Determine fair market value.
4 Determine prevailing assessment level in jurisdiction.
5 Determine the basis for formal complaint.
6 File Form PTAX-230 with board of review.
7 Present unfair assessment evidence to board of review.

Evidence needed

To support a claim of unfair assessment, you will need substantial evidence. Evidence may be obtained from the township or CCAO's office, from a professional appraiser, or through research. Pertinent evidence for non-farm property should include some or all of the following:

- Copy of property record card for and photo of property
- Copies of property record cards for and recent photo of similar neighboring properties
- Copy of Form PTAX-203, Real Estate Transfer Declaration, a deed, or a contract for purchase
- Appraisal of property
- Recent sales of comparable properties (including photos, property record cards, and evidence of sale price)
- Photo of elements not on the property record card that detract from the property value and a dollar estimate of the negative effect on the market value.

Appeal to State Property Tax Appeal Board (PTAB)

If you do not agree with the board's decision, you can appeal (in writing) to PTAB or file a tax objection complaint in circuit court. Visit the PTAB's web site at **state.il.us/agency/ptab** for appeal forms and information.

FAYETTE COUNTY BOARD OF REVIEW 2026

BOARD OF REVIEW USE ONLY

Docket # ________________________

DATE OF HEARING ____________________

TIME OF HEARING ____________________

NOTES: ____

____

____

____

____

DECISION: ____

____

____

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PROPERTY OWNER CHECK LIST

Please mark attached documents:

- ☐ Copy of Form PTAX - 230
- ☐ Copy of Property Record Card
- ☐ APPRAISAL (Within the last year) Number of pages ______
- ☐ PROPERTY PICTURES #______
- ☐ COMPARABLE SALES #______
- ☐ COMPARABLE PROPERTIES #______
- ☐ AUTHORIZATION LETTER / WAIVER OF HEARING
- ☐ OTHER ____________________ #______

Checklist before filing an appeal:

- Did you review the Rules and filing information?
- Did you sign and date your complaint form?
- Did you completely fill out all applicable sections on your complaint form?
- Did you file the complaint by the deadline of your township?
- Did you include all the information/ evidence that you want the Board to consider?
- If you are an attorney filing on behalf of an owner/taxpayer, did you include a letter of authorization signed by the property owner or taxpayer?

Please indicate if this a complaint in Value, Equity, or Incorrect Information

☐ **Market Value Complaints** - The assessor's market value is higher than actual market value. Market value is defined as the most probable sale price of a property in terms of money in a competitive and open market.

☐ **Equity Complaints** - When the taxpayer cites unequal treatment or lack of uniformity his/her appeal must prove by clear and convincing evidence that a disparity of assessment exits.

☐ **Incorrect Information** - The primary assessment of the property is based on inaccurate information, such as an incorrect measurement of a lot or building.

Authorization Letter

To whom it may concern,

I, ______________________________ hereby authorize, ______________________________ attorney at law, to act on my behalf as a representative in the property assessment complaint in compliance with the Board of Review rules and regulations. I have reviewed and am in agreement with the attached documentation regarding this complaint going forward.

This authorization is effective from ______________________ through ________________________.

_________________________________ _____________________
Signature of property owner: Date:

_________________________________ _____________________
Signature of Representative: Date:

At hearings before the County Board of Review, a party to the proceedings may represent himself, or any attorney may represent him at the hearing. Accountants, Tax Representatives, Tax Advisors, Real Estate Appraisers, Real Estate Consultants and others not qualified to practice law in this state may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other investigation at the hearing.

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