

Coles County Board of Review

Coles County Courthouse
651 Jackson Avenue
Room 133
Charleston, IL 61920



Tony Reeley, Chairman
Daniel Lawrence, Member
, Member
Michelle Babbs, Clerk

2026 Rules and Procedures

In accordance with Illinois State Statute 35 ILCS 200/6-60, the Coles County Board of Review hereby publishes their official rules and procedures for the 2026 Board of Review session.

Article 1 Convening, Adjournment and Time of Meetings

- Rule 1.1 The Coles County Board of Review (hereafter referred to as “the Board”) will convene on the first Monday in June and adjourn meetings as necessary to complete business before the Board.
- Rule 1.2 Meetings will take place at the Coles County Courthouse located in Charleston, Illinois at 651 Jackson Avenue, Room 133, within the Supervisor of Assessments Office. The Board may hold meetings at other locations at their discretion.
- Rule 1.3 Board meetings are held during regular business hours of the Coles County Courthouse. These hours are Monday through Friday 8:30 a.m. through 4:30 p.m., except for county holidays.
- Rule 1.4 Meetings of the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (See 5 ILCS 120).
- a. Audio or video recording is permitted by any person; however, it cannot be done in such a way as to disrupt the meeting, and participants will not be required to identify themselves to facilitate such recordings.
 - b. If a transcript of a hearing is desired, a court reporter will have to be obtained at the expense of either the complainant or attorney prior to the hearing. A certified copy of the transcript must be provided to the Board within fifteen (15) business days. The cost of the transcript will be borne by the complainant.
 - c. The Board’s hearing rooms have a limited capacity. If the complainant anticipates the attendance of more than five witnesses or other people, the complainant must immediately contact the Clerk of the Board, who will make arrangements for a more suitable venue. 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 to those who can be safely admitted.
 - d. Observers do not have a right to speak or present evidence unless they are called to do so by someone with standing before the Board.

Article 2 Records

- Rule 2.1 The Board shall keep record of all proceedings and business before the Board, including but not limited to the following:
- Real-Property Assessment Complaints
 - Property Tax Exemption Applications
 - Homestead Exemption Applications
 - Property Tax Appeal Board Appeals
 - Omitted Property Assessments
 - Certificates of Error
 - Equalization
- Rule 2.2 These records shall be available for inspection during normal business hours at the Supervisor of Assessments Office.

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Article 3 Real-Property Assessment Complaints

- Rule 3.1 Complaints may be filed beginning on the first Monday in June through August 10, 2026, **OR** thirty (30) calendar days after publication by the Supervisor of Assessments, whichever date is later. For information on when publication has taken place, please contact the Supervisor of Assessments Office.
- Rule 3.2 No complaints will be accepted after the deadline has passed. No exceptions.
- Rule 3.3 Complaints before the Board must be based upon the assessed valuation of the property only. Before filing, ensure that the reason for complaint is not based on the amount of property taxes levied.
- Rule 3.4 Complaints may be filed by the property owner, their authorized agent, or a taxing body. Any complaint filed by an authorized agent or taxing body will be forwarded to the property owner.
- Rule 3.5 Only a taxpayer or owner of property dissatisfied with the property's assessment for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer, may file a complaint with the Board.
- Any attorney filing a complaint on behalf of a taxpayer or property owner must have authorization by an owner of record; this authorization must accompany the original complaint form, or the form will be returned to the property owner. Authorizations signed by management agents, association presidents (unless accompanied by a resolution of authorization by the association's board pursuant to 765 ILCS 605/10), or any party other than the property owner will also be returned to the property owner.
 - Any taxpayer who is not the owner of record or the beneficial owner via an Illinois Land Trust (such as a tenant who has been assigned the legal liability for property taxes) must, at the time of filing the complaint, provide a copy of the written instrument that transfers property tax liability from the owner to the taxpayer. Corporations must be represented by an attorney licensed to practice law in Illinois.
 - Any non-owner representing an owner before the Board of Review is engaged in the practice of law (See In Re: Yamaguchi, Ill. Supreme Court (1987), 118 Ill.2d 417, 515 N.E.2d 1235, 113 Ill.Dec. 928); therefore, only attorneys licensed to practice law in Illinois may file a complaint on behalf of a taxpayer or property owner
- Rule 3.6 After received, complaints will be stamped on the date received and a copy shall be given to both the Township Assessor and Supervisor of Assessments. If proof of filing is desired, a written request must be provided.
- Rule 3.7 Each complaint shall be docketed in the order received by the Board.
- Rule 3.8 Reasoning for Appeal
- Market Value
 - The assessment is higher than the actual market value.
 - Equity between Properties
 - The assessment is higher than those of similar neighboring properties.
 - Percentage of Assessment
 - The assessment is listed at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment / sales ratio study.

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- Inaccurate Information
 - The assessment is based upon inaccurate information, such as an incorrect measurement of a lot or building. If you believe there is inaccurate information, please contact the Supervisor of Assessments Office before filing a complaint.

Rule 3.9 Evidence Submitted

To support any claim of an incorrect assessment, the Board should receive evidence from the complainant in the form of the following, depending upon the type of appeal filed.

- For all complaints, the following information should be provided:
 - Reason for appeal
 - Copy of the Property Record Card for the subject and comparables
 - Photographs of the subject and comparables
 - If the property is income producing, income statements for the subject are needed.
- For complaints based upon market value:
 - Copy of the Real-Estate Transfer Declaration and/or purchase contract
 - A recent appraisal of the property (entire appraisal must be submitted for review)
 - Appraisals should be no more than (2) years old for consideration.
- For complaints based upon equity:
 - No less than three (3) and no more than five (5) comparable properties with recent sales listed and showing inequity in comparison with the subject property or assessments higher than the subject property.
- For complaints based upon percentage of assessment:
 - An assessment / sales ratio study containing the prior three (3) years of assessments / sales information showing the subject is assessed higher than the prevailing township or county median level. The study shall include only arms-length transactions.
- For complaints based upon inaccurate information:
 - Explanation of what is incorrectly assessed and proof of inaccuracy.

*****All complaints must include a narrative for the reason of your complaint and evidence submitted.**

Rule 3.10 All evidence must be submitted 14 days after the initial filing deadline.

- a. Evidence submitted at or after the hearing will not be considered nor will an additional hearing be scheduled.

Rule 3.11 Professional appraisals (developed by licensed appraisers) submitted as evidence, must be in compliance with the Uniform Standards of Professional Appraisal Practice (USAP). Appraisals where significant violations are present (especially cases where the appraiser appears to be acting as an advocate for his/her client) will be reported to the appropriate regulatory agency. Appraisals completed by any Coles County employee will not be considered for Assessment Complaints, with the exception of appraisals done for the purpose of lending.

Rule 3.12 Incomplete complaint forms will be returned to the property owner, regardless of who submitted the complaint form. Complaints that have been returned may be resubmitted to the Board but will not be accepted unless the resubmittal meets the filing deadline established. The Clerk of the Board is authorized to enforce these provisions on the Board's behalf. For purposes of this section, an Incomplete Complaint Form is defined as:

- a. A complaint form that lacks sufficient information to identify the property in question;
- b. A complaint form that is not signed by the property owner or taxpayer; or
- c. A complaint form that is signed by an agent, but is not accompanied by a letter of authorization signed by the property owner.

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Notwithstanding the above, taxpayers are advised that filing a complaint form that is blank or otherwise lacks evidence may result in a dismissal of the complaint for lack of evidence.

Article 4 Board of Review Decisions and Hearings

- Rule 4.1 All complaints filed before the Board will be reviewed and given a Preliminary Hearing Notice, such notice mailed at least ten (10) calendar days before scheduled hearing in all cases except for those complaints requesting an assessed valuation change of 100,000 or more, in which case notice will be given at least fourteen (14) calendar days in advance.
- Rule 4.2 The Preliminary Hearing Notice shall show any initial change made by the Board and have a hearing date and time. If the change made by the Board is satisfactory, the complainant need not appear at their hearing and the preliminary change shall become the assessment of record. If the change is not satisfactory, the complainant may appear before the Board to discuss the complaint.
- Rule 4.3 Due to time constraints of the Real Estate Tax Cycle, scheduled hearing dates and times will not be changed unless the County Courthouse is closed for weather or other emergency-related reasons.
- Rule 4.4 Hearings may be conducted via phone-conference if there are circumstances where a complainant cannot attend in person. If this is the case, a request for a phone conference must be submitted at least twenty-four (24) hours before the scheduled hearing.
- Rule 4.5 A complaint will be considered closed by the Board if any scheduled hearing is not attended by the complainant.
- Rule 4.6 After a hearing has taken place the Board shall send a Final Notice stating their final decision. Further appeal may be made to the State of Illinois' Property Tax Appeal Board (PTAB) within thirty (30) calendar days of Final Notice. Final Notices are sent to only those individuals who attend their Board of Review hearing.
- Rule 4.7 In connection with any proceeding before the Board, the Board shall have full authority to:
- Conduct and control the procedure of the hearing.
 - Admit or exclude testimony or other evidence into the record pursuant to these rules.
 - Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.
 - Require the production of any book, record, paper, or document at any state of the complaint or of the hearing which is the foundation for any evidence or testimony presented in the complaint. The failure to produce a requested book, record, paper, or document may result in the dismissal of the complaint.
 - When a party, the party's agent, or the party's witnesses engage in threatening, disruptive, vulgar, abusive, or obscene conduct or language (including use of racial epithets) which delays or protracts a proceeding, the Board, by any Member, or Hearing Officer, shall exclude the offending person from the proceeding. Any party engaging in such conduct or language shall be defaulted.

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Article 5 Applications for Homestead Exemptions

- Rule 5.1 The Board has the final authority for the approval or denial of any homestead exemptions applied for by the property owner. If the Board moves to deny any homestead exemption, a letter stating the reasoning for denial will be sent to the property owner.

Article 6 Applications for Property Tax Exemption

- Rule 6.1 The Board is required to make a recommendation on all Property Tax Exemption Applications received and forward said application to the Illinois Department of Revenue for final determination. Ultimately it is the Illinois Department of Revenue who makes the decision on tax exempt status and until such notice is given by IDOR of approval or denial the assessment shall remain on record and taxed accordingly.

- Rule 6.2 Applications for tax exempt status must be filed utilizing the corresponding application as prescribed by the Illinois Department of Revenue:

- PTAX-300: Application for Non-Homestead Property
- PTAX-300-FS: Application for Federal/State Agency Property
- PTAX-300-H: Application for Hospital Property Tax Exemption
- PTAX-300-R: Application for Religious Property

- Rule 6.3 All applications for property tax exemption must be received no later than July 1st of the assessment year in which exemption is being sought. Applications received after this deadline will be reviewed for the following assessment year. No exceptions.

- Rule 6.4 Each application must be filed in its entirety with the necessary supporting documentation attached as listed on each application form. **This includes any necessary notification to taxing bodies, up to and including requests for exemption for an assessed valuation of 100,000 or more.** If any additional supporting documentation is required or any necessary supporting documentation is omitted from the application, the Board will give an official notice for the remaining documentation to be submitted within fifteen (15) calendar days. If the information is not received within fifteen (15) calendar days, the Board will deem the application incomplete and will not forward it to the Illinois Department of Revenue.

Article 7 Miscellaneous Procedures

- Rule 7.1 The Board may initiate a change to the assessment and listing of any property and shall give proper notice through a Notice of Proposed Change allowing at least ten (10) calendar days to file an appeal on the change listed.

- Rule 7.2 The Board may conduct equalization as it deems necessary and provide proper notification to any property owner on which equalization is applied.

- Rule 7.3 If an error in the description of property assessed is found, a Certificate of Error may be issued by the Board for a prior assessment year. However, this is only in the case of an incorrect description of property listed and not in the case of matters of opinion, such as condition, grade, or market value.

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Rule 7.4 If, at any time, it comes to the attention of the Board that a property was omitted from a previous assessment roll, the Board shall add such property to the assessment roll in question and give proper notice of such action to the property owner affected.

Article 8 Amendments to the Rules and Procedures of the Board of Review

Rule 8.1 The rules set forth for the 2026 Board of Review session may be amended at any time. Such amendments shall become effective immediately upon approval of the Board and published as necessary.

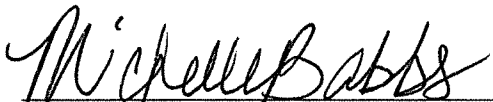
Article 9 Publication

Rule 9.1 These rules shall be made available in hard copy through the Supervisor of Assessments Office as well as through the Coles County Supervisor of Assessments Website. They shall also become part of the Board of Review Minutes.

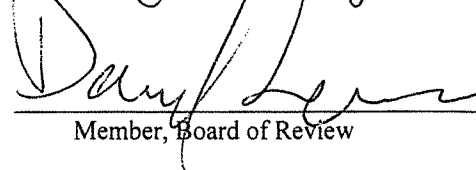
These rules, including any amendments, shall be in effect for the duration of the 2026 Board of Review Session beginning Monday, June 1, 2026, and published accordingly via the Coles County Website.

Date: 05/26/2026

Attested By:


Clerk, Board of Review

Approved and Adopted:


Chairman, Board of Review

Member, Board of Review

Member, Board of Review

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Attention Property Owner

Before filing a real-property assessment complaint, please read the following:

Reasoning for Appeal

- Market Value
 - The assessment is higher than the actual market value.
- Equity between Properties
 - The assessment is higher than those of similar neighboring properties.
- Percentage of Assessment
 - The assessment is listed at a higher percentage of market value for your property than the prevailing township or county median level as shown in an assessment / sales ratio study.
- Inaccurate Information
 - The assessment is based upon inaccurate information, such as an incorrect measurement of a lot or building. If you believe there is inaccurate information, please contact the Supervisor of Assessments Office before filing a complaint.

Evidence Submitted

- For all complaints, the following information should be provided:
 - Reason for appeal
 - Copy of the Property Record Card for the subject and comparables
 - Photographs of the subject and comparables
 - If the property is income producing income statements for the subject are needed.
- For complaints based upon market value:
 - Copy of the Real-Estate Transfer Declaration and/or purchase contract
 - A recent appraisal of the property (entire appraisal must be submitted for review)
 - Appraisals should be no more than (2) years old for consideration.
- For complaints based upon equity:
 - No less than three (3) and no more than five (5) comparable properties with recent sales listed and showing inequity in comparison with the subject property or assessments higher than the subject property.
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 - An assessment / sales ratio study containing the prior three (3) years of assessments / sales information showing the subject is assessed higher than the prevailing township or county median level. The study shall include only arms-length transactions.
- For complaints based upon inaccurate information:
 - Explanation of what is incorrectly assessed and proof of inaccuracy.

Complaints filed without any evidence submitted will be accepted by the Board of Review but immediately forwarded to hearing without any preliminary change.

Attached is a copy of the Board of Review Rules & Regulations for conducting business and a Real-Property Assessment Complaint Form.