

MARION COUNTY BOARD OF REVIEW

MARION COUNTY COURTHOUSE

100 E Main, Room 101

Salem, IL 62881

(618) 548-3853

MARION COUNTY BOARD OF REVIEW RULES & PROCEDURES

When going through the appeal process, you, the property owner(s) are appealing the assessed value of your property, not the property taxes. The amount of the tax bill is determined by the various tax rates applied to the assessment based on the levies of various local government taxing districts which include counties, townships, municipalities, school districts, etc.

THE AMOUNT OF TAXES PAID CANNOT BY STATUTE BE USED AS EVIDENCE & WILL NOT BE ACCEPTED.

CHANGE OF ASSESSMENT NOTICES will be mailed on November 6th, 2025 and this date begins your opportunity to file an appeal with the Board of Review concerning your property. **The appeal form must arrive in the Supervisor of Assessments Office by 4pm on December 8th, 2025 in order to be accepted, regardless of whether it is mailed, emailed or delivered in person.** Email addresses are considered confidential. Only the owners of record or their attorney (if licensed to practice law in Illinois) shall have the right to file an appeal.

Appeals will only be accepted for 2025, the assessment year under review.

Board of Review Process

THE BOARD OF REVIEW WILL NOT CONSIDER AN APPEAL THAT DOES NOT CONFORM TO THE RULES STATED BELOW:

1. Contact the Supervisor of Assessments in person at the Courthouse, by email or by mail of your intention to appeal your assessment, providing the address or parcel number of the property in question. Hearings will be scheduled a minimum of 30 days from the date an appeal form is submitted to the Board of Review.
2. Your packet will include a pre-printed Assessment Complaint Form, Rules & Procedures and a Comparable Sales/Assessment Equity Data Form. The Assessment Complaint Form is the only form which **MUST BE RETURNED BY DECEMBER 8, 2025**. Your evidence may also be returned with your Complaint Form or you can return evidence at any point up to and including the day of your hearing. The form must be completed in full, signed and you must provide the values you feel are reasonable. Employees of the Supervisor of Assessments Office are not allowed to complete any part of the complaint form. However, they may provide general assistance and answer questions.
3. If you provide evidence prior to your hearing, the Board of Review will meet to consider your evidence and determine a Proposed Change of Value, so long as your evidence is submitted by November 26, 2025. You will receive a Notice of Hearing Date & Time, the Proposed Change of Value and a Hearing Waiver to sign. If you sign the waiver accepting the proposed value, your hearing will be waived. Should you not be willing to accept the Proposed Value, you will need to attend the scheduled hearing or submit evidence by your hearing date & time. If you do not show up at your assigned time or do not submit any evidence, you forfeit the right to appeal your assessment and your complaint will be dismissed with no decision by the Board of Review. You also forfeit your right to proceed to the Property Tax Appeal Board. **YOUR HEARING DATE & TIME IS SET BY THE SUPERVISOR OF ASSESSMENTS OFFICE AND CANNOT BE CHANGED UNLESS THE SUPERVISOR OF ASSESSMENTS DETERMINES THE CIRCUMSTANCES JUSTIFY A CHANGE OF HEARING DATE AND THEN ONLY IF ANOTHER TIME BECOMES AVAILABLE DUE TO SOMEONE WAIVING THEIR HEARING.**

The Hearing Process

1. **ONLY** the owners of record or their attorney may testify & no remote testimony is allowed.
2. You will have 15 minutes to present your evidence. The Board may ask questions concerning your information and you may ask questions regarding your evidence, but the Board of Review will not issue a decision during the hearing.

Acceptable Types of Evidence

1. An appraisal completed within the previous **12 months**. An appraisal will be considered, but is not guaranteed to be accepted in full. The Board will evaluate the comparables used and may also consider other sales within Marion County during the previous 12 months. Land values will be determined based on surrounding land values in order to maintain overall consistency for the area.
2. **Recent** sales of properties comparable to the subject property may be used as evidence. The information for each sale must be shown on the Comparable Sales/Assessment Equity Data Form provided in your appeal packet. **A minimum of 3 sales are required.**
3. Assessments of properties similar to the subject property can be used and must include the current assessment of each property and property attributes which shall be shown on the Comparable Sales/Assessment Equity Data Form. **(Note – The assessment comparable should be similar to the subject property in size, style, age, amenities and location). The comparable must have been re-assessed within the previous 3 years.**
4. If the condition of the property is less than average condition, you must provide a specific description concerning repairs needed and detailed photos showing damage and issues which impact the value of the property. All photos must be labeled with the room and damage being shown.
5. Anyone filing an appeal on behalf of a corporation must be an attorney licensed to practice law in the State of Illinois. Income producing commercial properties filing income-based complaints must include income data for the past three years.
6. Evidence may initially be submitted by email, but the appellant is still required to submit **3 physical copies of evidence on or before the scheduled hearing date**. Copies can be provided for a fee.

You may submit more than one type of evidence.

FARMLAND – If an appeal is contesting the productivity of farmland, the following evidence should be submitted: (1) a soil survey map of your farm; (2) the productivity index information for your soil types. If an appellant is contesting the use classification, the following evidence should be submitted: (1) aerial photo: and (2) acreage classification breakdown. If an appellant is contesting flood/low area debasement, the following evidence should be submitted:

(1) aerial photo of the area; (2) photo of the affected area; and (3) yearly yield loss estimate.

**Any questions pertaining to proper evidence or how to complete the appeal form, please call or come by the
Marion County Supervisor of Assessments Office 100 E. Main St, Salem, IL 62881
(618) 548-3853 You may also email saooffice@marionco.illinois.gov**

A Notice of Findings of the Board's final decision will be mailed to each complainant and also emailed if an email address is provided. No person will be allowed to reappear before the Board of Review after the decision notice has been mailed to the complainant. **NO EXCEPTIONS**

If you are not willing to accept the final decision of the Board of Review, you may appeal the decision to the IL Property Tax Appeal Board within 30 days from the postmark date of the Notice of Findings so long as you provided evidence to the Board of Review by your hearing date and/or attended your hearing..

BOARD OF REVIEW

Patrick Kyker, Chairman

John Wright, Member

John Gaston, Member

Mark D. Miller, Clerk

COMPARABLE SALES/ASSESSMENT EQUITY DATA FORM

Evidence of recent sales comparable to the subject including the current assessment of each property, the property record card for each property, Realtor data sheets for each sale if available (Note – The assessment comparable should be similar to the subject in size, style, age, amenities and location.)

	Subject Property	Comp. #1	Comp. #2	Comp. #3	Comp. #4
Property Index Number (PIN)					
Address					
Proximity to subject					
Location (subdivision)					
Lot size					
Design/ # of stories					
Exterior construction					
Age of property					
Condition					
# of bathrooms					
# of bedrooms					
Total room count					
Size (square feet)					
Basement area (sq.ft.)					
Finished basement area (sq.ft)					
Air conditioning					
Heating					
Fireplace					
Garage or carport (sq.ft)					
Other improvements					
Date of sale					
Sale price					
Sale price per sq.ft					
Land assessment					
Improvement assessment					
Total assessment					
Assessment per square foot = (impr. assess. / impr. sq ft)					