

Requirements to serve as a Marion County Board of Review member for the 2-year term which will begin on October 31, 2026

All applications for this position shall be received by the Supervisor of Assessments no later than Sept 15th for presentation to the Marion County Board at their meeting on October 27th
Please include your qualification and any other information you feel will assist the Board in making a decision
Email: ccao@marionco.illinois.gov Phone: 618-548-3853
Mail or drop off: Marion County Supervisor of Assessments
100 E. Main, Rm 101 Salem, IL 62881

A candidate for this Board of Review position must be a registered Republican in order to maintain the State required Republican majority on the Board. This majority is determined by the most recent election and which party received the majority of votes. A member must also be a resident of Marion County.

No person may serve on the board of review who is not qualified by experience and training in property appraisal and property tax administration. 35 ILCS 200/6-5

Members of the Board of Review shall within one year of taking office successfully complete a Dept of Revenue basic course in assessment practice and successfully pass an exam. 35 ILCS 200/6-10

The annual pay for serving on the Board of Review is \$4,500, which is paid every 2 weeks.

The Board of Review conducts hearings each year typically in January and February depending on the number of complaints filed. For the year 2024, hearings started 1/24/25 and met every day from 8:30am-3:30pm through 2/5/25. For the year 2025, hearings were held from 1/12/26 thru 1/23/26. Anyone serving on the Board needs to be able to commit to attending these hearings. There are also follow-up meetings to review Appellant's evidence and make a decision concerning the assessed valuation.

For appellants continuing on to the Property Tax Appeal Board, the Board of Review will be required to meet periodically throughout the year to address these appeals as they are presented by the Property Tax Appeal Board.

Members will need to periodically throughout the year come to the office to sign Certificates of Error.

Please contact me if you have any questions.

Thank you,

Mark Miller

Marion County Supervisor of Assessments

Clerk of the Marion County Board of Review

(35 ILCS 200/6-5)

Sec. 6-5. Appointed boards of review. In counties under township organization with less than 3,000,000 inhabitants in which no board of review is elected under Section 6-35, there shall be an appointed board of review to review the assessments made by the supervisor of assessments. When there is no existing appointed board of review, the chairman of the county board shall appoint, with approval of the county board, 3 citizens of the county to comprise the board of review for that county, 2 to serve for a one year term commencing on the following June 1, and one to serve for a 2 year term commencing on the same date. When an appointed board of review already exists, successors shall be appointed and qualified to serve for terms of 2 years commencing on June 1 of the year of appointment and until their successors are appointed and qualified. Vacancies shall be filled in like manner as original appointments, for the balance of the unexpired term. Members of the county board may be appointed to the board of review. A member of the board of review may be reappointed. No person may serve on the board of review who is not qualified by experience and training in property appraisal and property tax administration.
(Source: P.A. 86-905; 87-1189; 88-455.)

(35 ILCS 200/6-10)

Sec. 6-10. Examination requirement - Counties of 100,000 or more. In any county to which Section 6-5 applies and which has 100,000 or more inhabitants, no person may serve on the board of review who has not passed an examination prepared and administered by the Department to determine his or her competence to hold the office. The examination shall be conducted by the Department at some convenient location in the county. The Department may provide by rule the maximum time that the name of a person who has passed the examination will be included on a list of persons eligible for appointment or election. The county board of any other county may, by resolution, impose a like requirement in its county. In counties with less than 100,000 inhabitants, the members of the board of review shall within one year of taking office successfully complete a basic course in assessment practice approved by the Department. In counties with 3,000,000 or more inhabitants, the members of the board of review shall successfully complete a basic course in assessment practice, approved by the Department, within one year after taking office.

(Source: P.A. 88-455; incorporates 88-221; 88-670, eff. 12-2-94; 89-126, eff. 7-11-95; 89-671, eff. 8-14-96.)