

### Job Opening for Board of Review Assessment Authority for Menard County-

The Illinois Property Tax Code limits the authority of a county board of review to those powers specifically granted in sections 16-25 to 16-90 (See 35 ILCS 200/16-20); these include:

- Hear and rule on assessment complaints filed by taxpayers or taxing bodies (16-25/16-45/16-55)
- Raise or lower assessments on the Board's own motion (16-55)
- Value omitted property, including erroneous homestead exemptions (16-50)
- Equalize within the county, "if after equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total fair cash value" (16-50/16-55)
- Rule on applications for exemptions; "However, the decision of the board shall not be final, except as to homestead exemptions" (16-70)
- Issue Certificates of Error (16-75)
- Certify assessment roll and deliver to County Clerk (16-85/16-90)

### Current Compensation-

- Appointed BR members are paid \$120.00 per meeting plus mileage.

### Board of Review Qualifications-

- Appointed members under Section 6-30 are required to pass the IDOR examination prior to serving on board of review under Section 6-32 and appointed Board of Review members must also meet the political makeup requirement in Section 6-34.
- Political Make-up Requirements is same for counties with appointed BR (35 ILCS 200/6-15 and Commission Counties (35 ILCS 200/6-34): *Board of review shall consist of 2 members selected from the party polling the highest number of votes in a contested county office race in the county's last general election and one member from the party polling the second highest number of votes for the same office at the last general election in the county prior to the time any appointment is made. (See Attorney General Op 91-020)*
- Board of review members not required to reside in the county. (35 ILCS 200/6-30)

Please contact Dawn M Kelton at [dkelton@co.menard.il.us](mailto:dkelton@co.menard.il.us), 217-632-4461 or visit [www.menardcountyil.org](http://www.menardcountyil.org) for more information. Deadline to apply is August 30<sup>th</sup>.