## **Macoupin County Board of Review Rules**

- 1. Complaints may be filed when property appears to be over or under assessed.
- 2. Complaints must be filed within 30 days of the publication of the township assessment roll. Complaints filed by mail must be postmarked on or before the filing deadline date.
- 3. Complaints should be filed on the proper complaint form and signed by the property owner. A separate complaint form should be filed for each parcel. All supporting evidence or information should be attached to the complaint form. Docket numbers will be assigned to all complaints that have been properly filed.
- 4. The Board of Review will consider each complaint that has been properly filed. The Board of Review may inspect the property in question, if necessary.
- 5. A proposed notice will be sent with a tentative decision or a hearing may be scheduled.
- 6. If the complainant does not agree with the tentative decision, the complainant may request a hearing within 10 days of the post marked date of the proposed notice from the Board of Review. If the complainant agrees with the tentative decision, no further action is needed.
- 7. The Clerk of the Board of Review will schedule all Board of Review hearings.
- 8. Hearing notices will be sent to the complainant.
- 9. The Board of Review shall equalize assessments when deemed necessary to attain uniformity in the county.
- 10. Final decisions of the Board of Review will be mailed to the complainant.
- 11. These rules may be amended at the discretion of the Macoupin County Board of Review.