

**Cumberland County  
Assessment Office**

**Lois E Dryden  
Chief County Assessment Officer**

**Welcome to the Cumberland County Assessments Office. My office is located in the Annex Building at 140 Courthouse Square, Toledo, Illinois. Our hours are from 8:00 a.m. - 4:00 p.m., Monday - Friday, except for legal holidays. I plan to continue adding information for the public to have easy access. If you have any questions or comments, please contact me: email [cca018@cumberlandco.org](mailto:cca018@cumberlandco.org) or phone 217-849-3831.**

**Duties of the Chief County Assessment Office include:**

- Holds annual meeting with Township Assessors
- Serve as chairperson of the Farmland Assessment Review Committee
- Serve as Clerk of the Board of Review
- Maintains an up-to-date property record card system, which lists the legal description, owner's name, and the assessment
- Maintains the current owners of record by using the deeds filed in the recorder's office
- Reviews all assessments made by the Township Assessors and revises them as appear to be just
- Equalize assessments by county, township, any area therein, or any class of property
- Publish the assessment changes for each township
- Mail notices to each owner of record whose assessment has been changed
- Apply preferential assessments

## Cont'd

- Administers the Homestead Application process:
  - ◆ General Homestead
  - ◆ Homestead Improvement
  - ◆ Senior Citizen Homestead
  - ◆ Senior Citizen Assessment Freeze
  - ◆ Disabled Persons
  - ◆ Disabled Veteran's Standard Homestead
  - ◆ Disabled Veterans
  - ◆ Returning Veterans Homestead
  
- General non-homestead exemptions

## **Board of Review**

**Purpose of the Board** The Board of Review is responsible for hearing complaints and corrections on assessments from the county's 8 townships, reviewing and acting on exempt property applications, approving homestead exemptions and representing the interest of Cumberland County before the Illinois Property Tax Appeal Board.  
(35 ILCS 200/16-20)

**The Board of Review office** is located at 140 Courthouse Square in the Chief County Assessments Office.

### **Duties of the Board of Review include:**

- The Board of Review convenes on or before the first Monday in June
- The Board consists of three members appointed by the County Board. In order to qualify for the appointment, a member must be qualified by experience and training in property appraisal. Two members must be from the political party receiving the highest vote for a county office and one member from the political party receiving the second highest vote for a county office.
- Hears all complaints on real property, on its own motion, may increase or reduce any assessment.
- All complaints on assessments must be made in writing to the Board by the 10<sup>th</sup> day of August of each year or within 30 dates after the publication of assessments, **whichever is later.** The complaint must be on the prescribed form. It must have original signatures. No faxes accepted.
- Adding omitted property
- Equalize assessments by township within the county
- Issues certificates of error when an error in any assessment is discovered
- Review and determines eligibility of application for Property Tax Exemptions, forwarding them to the Il Dept. of Revenue for final approval
- Approves the Senior Citizen Assessment Freeze Homestead exemptions

- The Board of Review adjourns when the work for that assessment year is completed and the assessment books are certified to the County Clerk