



Illinois Department of Revenue Qualifications for Office

County Board of Review Member

To be eligible to be appointed as a member of a county board of review, an individual must meet qualifications as outlined in Section 6-10 through 6-34 of the Property Tax Code (35 ILCS 200/6-10 through 6-34). The qualifications are listed below.

Counties with 100,000 to 3 million in population with appointed board of review members under 35 ILCS 200/6-5.

Members are required to meet the following qualifications:

- Pass the IDOR Statewide Board of Review Examination under 35 ILCS 200/6-10 prior to taking office.
- Meet training and experience requirements in property appraisal and property tax administration as determined by the county.
- Follow political makeup requirements in 35 ILCS 200/6-15.

Counties with less than 100,000 in population with appointed board of review members under 35 ILCS 200/6-5 required to pass the IDOR examination under 35 ILCS 200/6-10.

Members are required to meet the following qualifications:

- Pass the IDOR Statewide Board of Review Examination prior to taking office.
- Pass the IDOR board of review class (PTAX-1-BR) within one year of taking office.
- Meet training and experience requirements in property appraisal and property tax administration as determined by the county.
- Follow political makeup requirements in 35 ILCS 200/6-15.

Counties with 150,000 or more and less than 3 million in population which had an elected B/R on January 1, 1993, under 35 ILCS 200/6-35 (St. Clair County).

There are no qualification requirements in the Property Tax Code.

Counties not under township organization (commission counties) under 35 ILCS 200/6-32.

Members are required to meet the following qualifications:

- County commissioners serve on the board of review; members may also be appointed under 35 ILCS 200/6-30.
- Pass the IDOR Statewide Board of Review Examination prior to taking office.
- Meet the political makeup requirement in 35 ILCS 200/6-34 when the member is appointed.

Counties with less than 100,000 in population with a board of review elected from districts under 35 ILCS 200/6-40 (Christian and Vermilion Counties).

Members are required to meet the following qualifications:

- Pass the IDOR board of review class (PTAX-1-BR) within one year of taking office.
- **Christian County** board of review members must also pass the IDOR Statewide Board of Review Examination prior to taking office.

Counties with 3 million or more inhabitants under Section 6-10 (Cook County).

- Each member must pass the IDOR board of review class (PTAX-1-BR) within one year of taking office.

Counties with less than 100,000 in population with appointed board of review members under 35 ILCS 200/6-5 required to pass the IDOR board of review class under 35 ILCS 200/6-10.

Members are required to meet the following qualifications:

- Pass the IDOR board of review class (PTAX-1-BR) within one year of taking office.
- Must meet training and experience requirements in property appraisal and property tax administration as determined by the county.
- Follow political makeup required in 35 ILCS 200/6-15.

Note: Individuals who successfully completed the *Basic Assessment Practices* course offered by the Illinois Property Assessment Institute, or the Illinois Department of Revenue's I-A and I-B courses prior to January 1, 1997, are considered to have met the basic course requirements.

For More Information

For any additional information regarding the qualifications to serve as a member of a county board of review, you may:

- Visit our website at tax.illinois.gov or scan the QR code provided below, and select Information For Local Governments.
- Contact the Property Tax Assessment Education Program Unit by email at Rev.PropTaxEd@illinois.gov.



Board of Review Course and Exam Requirements

