**Section 1910.10 Statement of Policy**

a) The Property Tax Appeal Board shall consist of five members appointed by the Governor, with the advice and consent of the Senate. The Chairman of the Property Tax Appeal Board shall be designated by the Governor with the advice and consent of the Senate. A vacancy in the membership of the Board shall be filled in the same manner as original appointments are made.

b) The Property Tax Appeal Board shall determine the correct assessment prior to state equalization of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board. The state equalization factor is set by the Department of Revenue pursuant to Section 17-5 of the Property Tax Code.

c) Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board.

d) The Property Tax Appeal Board shall consider appeals as hereinafter provided and revise the assessment of any particular parcel of real property when it finds such assessment to be in error.

e) Upon the proper filing of a petition by a contesting party, the Property Tax Appeal Board shall have the power to revise all or any part of the assessment when it finds such assessment or part thereof to be in error.

f) The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation.

(Source: Amended at 21 Ill. Reg. 3706, effective March 6, 1997)