

**2022 Grundy County Supervisor of Assessments
Annual Township Assessor Meeting**

Monday, December 27, 2021 10:00 AM

Deborah Ritke, CIAO, CCAO
Grundy County Administration Building
Morris, IL 60450

Agenda

- 1) Welcome and Introductions:
- 2) Statement of Purpose
- 3) Property Tax Cycle
 - Important Dates for Grundy County Assessors
- 4) What's New with:
 - Permits
- 5) Review of Instructions and Procedures for the 2022 Assessment Year
 - Obtaining Records
 - Permits
 - Instructions for Uniformity
 - Assessed versus Not Assessed for Grundy County
 - Township Assessor work priorities
 - Return of Assessment Books
- 6) Questions and Public Comment

Welcome to the Annual Grundy County Assessor Meeting. Please sign the attendance ledger.

Introduction of Public Officials present and of Assessors and staff present:

DISCLAIMER: *While the possibility exists that there could be a majority of a quorum of the Grundy County Board, or any other local government body, present at this meeting, this meeting is **NOT** an official meeting of any local government board. As such, no actions or votes will be made or taken, as a whole or as a subset, by any members of any of those boards.*

Statement of Purpose

The purpose of this meeting is for consultation and instruction to ensure uniformity of the Township Assessor's functions, in compliance with requirements of **35 ILCS 200/9-15**:

Annual meeting of Supervisor of Assessments. In all counties of township organization having a Supervisor of Assessments, the Supervisor of Assessments shall, by January 1 of each year, assemble all assessors and their deputies for consultation and shall instruct them in uniformity of their functions. The instructions shall be in writing and available to the public. Notice of the annual assembly shall be published not more than 30 nor less than 10 days before the assembly in a newspaper published in the township or the tax assessment district, and if there is no such newspaper, in a newspaper published in the county and in general circulation in the township or tax assessment district. At the time of publishing the notice, a press release giving notice of the assembly shall be given to each newspaper published in the county and to each commercial broadcasting station whose main office is located in the county. The assembly is open to the public. Any assessor or deputy assessor who willfully refuses or neglects to observe or follow instructions of the Supervisor of Assessments, which are in accordance with law, shall be guilty of a Class B misdemeanor. Any Supervisor of Assessments who willfully gives directions which are not in accordance with law is guilty of a Class B misdemeanor.

Property Tax Cycle (for 2022 AY, Payable 2023 - a 2-year cycle)

(Dates are approximate and/or ideal, and some are fixed by state statute)

- | | |
|---------------------|--|
| <i>Jun-Dec 2021</i> | TA/MTA
Begin parcel maintenance and updating for 2022 AY |
| <i>Late 2021</i> | Taxing Bodies
Prepares tentative budget
Publishes notice of public hearings and post tentative budget
Holds public hearing
Passes budget with changes in form of ordinances
Publishes levy and holds public hearing
Publishes Truth-In-Taxation publication and holds public hearing
Gives certificate of levy to County Clerk by last Tuesday in December |

Dec 2021 **County Clerk**
 Delivers assessment records to the SOA by January 1
SOA
 Meet with TA's before January 1 and establishes guidelines (this meeting)
 Delivers assessment records to the TA/MTA

Jan-Jun 2022 **TA/MTA**
 Continue parcel maintenance and updating for 2022 AY
 Value all real estate as of January 1, 2022 for 2022 AY

Jun 15, 2022 **TA/MTA**
 Certify assessment records to SOA by 4:30pm

Jun - Aug 2021 **SOA**
 Reviews assessments made by TA/MTA and makes changes as necessary
 Equalizes assessments within county by class and/or by township
 Mails change of assessment notice to property owner
 Publishes changes in newspaper
 Delivers books to BOR by 3rd Monday of June (June 21st for 2021)
 Prepares Tentative Abstract and certifies to IDOR

Aug 2021 **IDOR**
 Develops tentative equalization factor
 Publishes factor in newspaper
 Holds public hearing

Jun-Dec 2021 **TA/MTA**
 Respond/defend 2021 AY challenges before BOR
BOR
 Assesses omitted property
 Acts on all homestead exemptions
 Hears complaints and makes changes to assessments as necessary
 Mails change of assessment notice to property owner
 Equalizes assessments within county if necessary

Nov 1, 2021 **TA/MTA**
 2021 AY Prorated Assessments turned in to SOA

Dec 2021 **BOR**
 Delivers books to County Clerk
 Mails report on equalization to IDOR
 Makes a list of changes and gives list to SOA and County Clerk

Jan 2022 **County Clerk**
 Prepares the Final Abstract and certifies to IDOR

Jan 2022 **IDOR**
 Certifies/publishes the final equalization factor to the County Clerk
 Certifies state assessments and mails them to the County Clerk

Jan 2022 **County Clerk**
 Applies equalization factor to all local assessments, with certain limitations
 Totals the equalized assessed value for each taxing district

<i>Feb-Mar 2022</i>	Taxing Bodies Verifies/confirms levies and equalized assessed values with the County Clerk
<i>Mar-Apr 2022</i>	County Clerk Calculates tax rates for each combination of taxing districts Extends taxes on equalized values and enters them in the County Collectors books. Delivers the books to the County Collector by December 31
<i>Apr-Nov 2022</i>	County Treasurer (County Collector) Prepares and mails tax bills by May 1 Collects first installments for real estate by June 1 Collects second installment for real estate by September 1 Distributes tax monies proportionately to taxing districts as taxes are collected Prepares delinquent tax list due to non-payment of taxes
<i>Nov 2021</i>	Circuit Court Pronounces judgment for sale of a lien on real estate, rules on tax objections
<i>Nov 2021 --></i>	County Clerk and County Treasurer Administers sale of lien on real estate due to non-payment of taxes

Important Dates for Grundy County TA/SOA/BOR for 2022AY

December 27, 2021	TA Meeting
December 31, 2021	TA obtain records from SOA
June 15, 2022	Deadline for TA to deliver records/affidavit to SOA, by 4pm
August 1, 2022	Target for SOA Publication, send notices
August 1, 2022	Target for SOA to deliver books to BOR
October 1, 2022	Target for BOR to begin hearings
November 1, 2022	Target for TA to have all pro-rations turned in to SOA
December 1, 2022	Target for BOR to deliver books to County Clerk

Software

We are using the CIC combined ITAS software which includes the CAMA software along with the Apex drawing system. Township Assessors are accessing this using VPN connection to enter information directly into the system.

PRC Records

Current Property Record Cards are available through the Grundy County web portal as well as directly from the ITAS system. Historical Property Record Cards are scanned to the system for viewing/printing.

Websites

IDOR has a very comprehensive website. Here is the link:
www2.illinois.gov/rev/localgovernments/property/Pages/default.aspx

GIS

The updated imagery from the flyover of March 2021. I encourage you to use the Pictometry tool to view properties and to use this technology to update photos where you are unable to gain access.

Assistance

Using the email system is a time-efficient trackable method of communication. It helps us to direct matters to the appropriate staff member. Please call me with any urgent matters.

Review of Instructions and Procedures for the 2022 Assessment Year

Township Assessor - Getting and Giving Your records

With the advancement of technology, there is no more handing over of a set of books.

When the Township Assessor is finished in June, they provide a dated certificate certifying the values of their jurisdiction. We create a download of the Township Property Records at that time.

When we turn the books over to them we follow the same process.

Quadrennial Work – By law, each property, other than farmland, must be viewed, inspected, and revalued once every four years (every three years in Cook County). Farmland is re-assessed each year. Between these general assessments, assessors may revalue property if its value is incorrect.

[Illinois Property Tax Code, 35 ILCS 200/9-155 , 9-160, 9-220, and 9-225.](#)

2023 is the next Quadrennial. While performing quadrennial work, keep in mind that the GIS maps are current from March of 2021. Use the Pictometry to view parcels for changes. If you discover undocumented changes while using the maps, a thorough inspection should be performed. If no changes are noted, it is acceptable to take only a front photo and move on in order to allow more time to meet our Quadrennial deadline.

Fenced areas and areas marked “No Trespassing” are off limits unless you have permission from the owner.

Use good judgment during your inspections to document and review your properties. This will be your support for the values that you will be certifying. **Safety first. Wear your identification and your orange vest.**

Instructions for Uniformity of the Township Assessor Functions

Permits: The Township Assessors are responsible for obtaining building and/or occupancy permits for their Township. The permits are a very important part of the assessment process.

"Occupancy" versus "Significant Completion" PRORATE IT.

Can a property be assessed before an occupancy permit has been issued?

A property does NOT have to have an "Occupancy Permit" to be assessed. Rather, a property can have a pro-rated valuation that is dependent on an estimated percentage of completion as-of a specific date. Likewise, if there is sufficient evidence, a property can be determined by the Assessor to be significantly complete (ready to occupy, or roughly 95-100% complete) and pro- rated for full assessed value as of a specific date.

Permit Requirements, and resulting assessments

All permits will be scanned and entered into the CIC Permit page upon receipt. The improvement planned for construction will still fall under the "next year's pick-up" schedule, as in the past, unless it is subject to instant assessment (i.e. new home, pole building, commercial).

As the rules or ordinances may vary from one permit district to another, not all assessable features or improvements consistently require a permit (e.g. upgrading a residence with a whole-house AC system). Not all permits have assessable features or improvements (e.g. an electrical upgrade).

Furthermore, not all assessable features that require a permit (in most jurisdictions) actually get a permit (e.g. adding on a deck or putting on an addition in hopes that the Assessor and/or Building/Zoning officials won't notice).

This underlines the importance of not relying exclusively on permits, but keeping your eyes open at all times and inspecting every parcel at least once every 4 years.

Is that Shed assessable or not assessable?

Many stories and defenses have been offered by the public as to how WE should assess property. Some of the more interesting ones are: "if it isn't attached to the house or the ground, you can't assess it" or "if it's smaller than __sf, you can't assess it" or "it doesn't require a permit so..." or "it's not a permanent structure, therefore". While there are some loose interpretations circulating, the rules for valuation vary. As the Assessor you must use your best judgment and experience. Some considerations to determine if an improvement is assessable:

- 1) Does it have utilities attached to it? Or ...
- 2) Can it be legally transported on the highway without being dis-assembled? Or...
- 3) Is it attached to the ground or main structure, then it IS ASSESSABLE. Very few exceptions exist, so, when in doubt, err to the side of documenting it as assessable, and the actual valuation of it can be determined later.

ASSESSED versus NOT ASSESSED for Grundy County

It is important that improvements be documented in the system so that they are captured as a component of the property whether valued or not. When in doubt, document it, so that it is a part of the record for that parcel. The value can be adjusted accordingly if needed at another time. Here's a sampling of some improvements, whether or not they are assessed, or if they should be documented.

Assess it:

In-Ground Pools
 Diving Boards
 Water Slides
 Large Sheds (over 100sf)
 Paving, Concrete
 Paving, Asphalt
 Paving, Brick Pavers
 Commercial Fences
 Porches, OMP
 Porches, OFP
 Porches, EFP
 Porches, Screened-In
 Anything with a roof over it
 Stoops
 Poured Concrete
 Basement, Finished and/or Unfinished
 Attic, Finished and/or Unfinished
 Bay/Bow/Box Windows
 Bathroom/Plumbing Fixtures
 Interior Fireplaces & Type
 Exterior Fireplaces
 Condenser Units (HVAC)
 Garages, Attached
 Garages, Detached
 Living/Finished Space above Garages
 Carports
 Lean-To's
 Greenhouses
 Decks
 Brick Patio Walls
 Gazebos
 Porticos
 Pole Buildings
 Any Other Structure

Document it:

Above-Ground Pools
 Hot Tubs
 Spas/Saunas
 Small Sheds (under 100sf)
 Other Sidewalks

Not Assessed or Documented:

Landscaping
 Trees
 Bushes
 Gardens
 Paving, Gravel, Residential
 Primary Entry Sidewalk
 Tree Forts
 Residential Fences
 Children's Swing sets
 Basketball Pole/Hoop

Note: All of these things are either measured or counted. If measured, they need to be on the drawing.

Note: These lists are NOT exhaustive.

Note: Some things can cross over between these categories if one of the above "Permanent vs Temporary" conditions are met.

Prioritizing all that work. Duties of the Township Assessor

Yearly Job/Work Flow (in order of priority) - properties that must be visited/documentated within the Assessment Year:

- New Construction
- Demolitions
- Omissions
- Splits and Consolidations
- Recent Sales
- Pictometry
- General Quad goals (see last section)

1) Discover - locate and define all of the real property within your jurisdiction

Locating - Resources of Discovery

- Observation - being in the field viewing properties

- Field visit to confirm PRC is accurate and complete (required once every 4 years)
 - PRC's

- Government agencies

- Building Permits

- New Construction

- Additions, Demolitions

- Board, council, committee meetings

- Media

- News articles

- Realtor sales listings

- Maps

- GIS Aerials

- Pictometry

- Google Earth

Defining the real property

- Measuring the property

- Documenting measurements in your field drawings

- Photo documentation

- # of photos/perspective - enough to capture all things that are assessable.

- Design of the improvements

- Construction and amenities of the improvements

- Condition and quality of the improvements

2) Identify and/or verify - describe the characteristics of land and improvements on the property record cards

Verify that the existing information, then add any new improvements for accurate records. Accurately document all information discovered. Keep a photographic record.

3) Value - estimate the value of all real property in the jurisdiction and ensure uniformity and equity in methods used and the market values produced. If you change the value from the prior assessment year, you must enter a change code reason. Also enter a Note of Explanation in the system. Notes can help us to remember a property visit. Remember that this information is FOIAable.

All property except farm buildings and farmland is assessed at 33.33% of market value. The actual value of real property is determined by actions in the marketplace.

Market

Sales Data - Sales Data and the RETD's are available within the CIC system.

Cost

New Construction

First time assessed properties (usually omissions)

(Omitted property does NOT qualify for 4-year Home Improvement Exemption)

Commercial/Industrial properties

Income

Commercial/Industrial properties

4) List - apply an assessment level to these market values to arrive at an assessed value for each of the properties in the jurisdiction. Ensure that the assessed values reflect a uniform level of assessment and that these assessed values are derived/supported from current market values.

5) Assessment Cycle Compliance

Return records and supporting documentation to the SOA by end of day on June 15

Affidavit

Records

Township-level Assessed Valuations (in CIC)

Property Record Cards (in CIC)

Photos (in CIC)

Photos must be DATED and substantial enough to confirm assessed features

Drawings/Sketches (in APEX/CIC)

6) Other duties

Property Record Card Maintenance

Communication

Property Owners

Review PRC for accuracy

Questions

Notification of exemption eligibility

Government Officials

Questions

Assessed values, individually and aggregate

Provide information to the SOA Office

PRC changes

BOR complaint review/defense

BOR hearings

Resource - public record - the public IS entitled to view and copy records

Realtors, Appraisers, Property Investors, Taxpayers

Return of Assessment Books

All records must be certified and returned to the SOA by 4:00pm on June 15, 2022. Other than Pro-rated Assessments that are still incomplete, all work that is NOT completed and certified to the SOA by this date WILL be completed by the SOA and the Township will be billed. A Sample Certificate is provided in the Statute:

35 ILCS 200 Section 9-230 Return of township or multi-township assessment books.

(a) The township or multi-township assessors in counties with less than 600,000 inhabitants, based on the 2000 federal decennial census, shall, on or before June 15 of the assessment year, return the assessment books or workbooks to the supervisor of assessments. The township or multi-township assessors in counties with 600,000 or more but no more than 700,000 inhabitants, based on the 2000 federal decennial census, shall, on or before July 15 of the assessment year, return the assessment books or workbooks to the supervisor of assessments. The township or multi-township assessors in counties with less than 3,000,000 inhabitants, but more than 700,000 inhabitants, based on the 2000 federal decennial census, shall, on or before November 15 of the assessment year, return the assessment books or workbooks to the supervisor of assessments. If a township or multi-township assessor in a county with less than 3,000,000 inhabitants, based on the 2000 federal decennial census, does not return the assessment books or workbooks within the required time, the supervisor of assessments may take possession of the books and complete the assessments pursuant to law. Each of the books shall be verified by affidavit by the assessor substantially as follows:

I do solemnly swear that the book or books _____ in number, to which this affidavit is attached, contains a complete list of all of the property in the township or multi-township or assessment district herein described subject to taxation for the year _____ so far as I have been able to ascertain, and that the assessed value set down in the proper column opposite the descriptions of property is a just and equal assessment of the property according to law.

(b) If the supervisor of assessments determines that the township or multi-township assessor has not completed the assessments as required by law before returning the assessment books under this Section, the county board may submit a bill to the township board of trustees for the reasonable costs incurred by the supervisor of assessments in completing the assessments. The moneys collected under this subsection may be used by the supervisor of assessments only for the purpose of recouping costs incurred in the assessment process

Non-Compliance by the Statutes

- 1) Per 35 ILCS 200/2-45 and 2-60, it is the Township's responsibility to ensure that the Township Assessor is in full compliance.
- 2) Per 35 ILCS 200/2-30, 2-65, 2-70, 2-75, and 2-80, it is the Township's responsibility to bear the costs associated with the performance of the Township Assessor.
- 3) Per 35 ILCS 200/9-230, it becomes the responsibility of the County SOA to perform the responsibilities of the Township Assessor if the Township Assessor is non-compliant.
- 4) Per 35 ILCS 200/9-230(b), the County is entitled to full reimbursement of costs derived from the non-compliance of the Township Assessor.
- 5) Per 35 ILCS 200/13-10, whenever it appears that an assessment is not in substantial compliance with the law, the Department (IDOR) can order a re-assessment of all or any properties (a complete county or individual townships, classifications, or types of properties).
- 6) Per 35 ILCS 200/13-30, all costs associated with a Department reassessment shall be paid by the County, and the County shall be reimbursed by the Townships in proportion to their contributing factors.