



MONTHLY ASSESSMENT OFFICE REPORT
January 9, 2024 – County Services Committee

- ❖ The deadline to appeal assessments to the Board of Review was December 22, 2023.
 - We received a total of **77 appeals**.
 - There was concern with the increase in the market for home sales effecting the assessed value of property, appeals would be up dramatically but number of appeals appear to be in line with recent history:
 - 5-year average number of appeals is 70
 - The last quadrennial reassessment of District 4 (Alto, Reynolds, Viola, and Willow Creek in 2019 produced 87 appeals
 - We are required to allow a 10-business day extension for taxpayers to submit evidence to accompany their appeals if the appeal was filed by the deadline.
 - This year we had 21 complaints filed that indicated they would be submitting their evidence by the extended deadline. That is quite an uptick from the normal number which I estimate to be less than 10 for any given year.
 - Due to the holidays that 10-business day extension from December 22, 2023 gives taxpayers until January 9th to submit their evidence.
 - We have 6 Commercial and 1 Industrial property appealing.
 - At this time only one property is requesting greater than \$100,000 assessed value reduction, which requires notification to the taxing bodies. It is possible there will be others when they submit their evidence.
 - Staff have been reviewing appeals that do have complete evidence submitted. Appeals are docketed, appraisals and comparables are reviewed for accuracy and assessment office comparable reports are often generated among other research that may be done.
- ❖ After publishing the 2023 assessments, the abstract was mailed to the Illinois Department of Revenue. This is the reporting and tracking IDOR requires to do their calculations to decide if any additional multipliers would need to be put on assessments.
 - This is why we apply factors before publication to conform to IDOR standards and avoid them applying additional factors.
 - Once they receive the abstract and start reviewing it, we have additional follow up communications with them to answer questions, clarify information and correct lines.
- ❖ The end of the year is also a busy time for homestead exemption renewals as the printed deadline on most of these is December 31st. In addition to the heavy phone and counter traffic for appeals, there has been a steady flow of taxpayers that we have been assisting with exemption applications.
- ❖ GIS news: I am happy to report that Logan Griswold who had worked with us over the summer is joining us full time this week. Logan graduated from University of Wisconsin – Whitewater this December with his BS in Geography with a Minor in Environmental Studies and also received GIS Certificate. We are excited to have Logan join our team!

Respectfully submitted,

Jennifer Boyd, CIAO
Chief County Assessment Officer/
GIS Supervisor