

Welcome
To the
2024
Annual Township Assessors
Instructional Meeting

**2024 Grundy County Supervisor of Assessments
Annual Township Assessor Meeting**

Wednesday, January 31, 2024, 4:00pm

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

Agenda

- 1) Welcome and Introductions:
- 2) Statement of Purpose
- 3) Assessment Cycle
- 4) Instructions and Procedures for the 2024 Assessment Year
 - Instructions for Uniformity
 - Assessed versus Not Assessed for Grundy County
 - Work Priorities
 - Return of Assessment Books
- 5) What's New with: Exemptions Presented by Marsha DeYoung, Chief Deputy Assessor
- 6) What's New with: Software & Technology
- 7) Contact information
- 8) Questions and Public Comment

Welcome to the 2024 Annual Grundy County Township 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.

The purpose of this meeting is for consultation and instruction to ensure uniformity of the Township Assessors' 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.

Assessment Cycle

County Clerk:	Prepares two sets of real estate books and delivers to the CCAO by January 1.
CCAO:	Meets with township assessors before January 1 and establishes guidelines; delivers one set of books to townships.
Township assessor:	Values real estate as of January 1 and returns books to CCAO by June 15; can equalize.
CCAO:	<ol style="list-style-type: none"> 1. Reviews assessments made by township assessors; makes changes. 2. Equalizes assessments within county by class, by area, or by township. 3. Mails changes of assessment notices to taxpayers. 4. Publishes changes in newspaper of general circulation. 5. Delivers books to board of review by the third Monday in June or 90 days after the TA certifies the books to CCAO. 6. Prepares tentative abstract of assessment report; mails report to the Department.
Department of Revenue:	<p>Develops tentative equalization factor; publishes factor in newspaper.</p> <p>Holds public hearing.</p>
Board of review:	<ol style="list-style-type: none"> 1. Assesses omitted property. 2. Acts on non-homestead exemptions and mails to Department for approval. 3. Hears complaints from taxpayers and makes assessment changes on any property when deemed necessary. 4. Mails changes of assessment notices to taxpayers. 5. Equalizes assessments within county by class or area, if necessary. 6. Delivers books to county clerk. 7. Mails report on equalization to Department. 8. Makes a list of changes and gives the list to the CCAO and county clerk.
County clerk:	Prepares final abstract of assessments and mails to Department.
Department of Revenue:	Certifies final equalization and mails to county clerk.
County clerk:	Applies equalization factor to all local assessments, except farmland, coal rights, farm buildings, and state-assessed property.
Department of Revenue:	Certifies state assessments and mails to county clerk.
County Clerk:	Totals the EAV for each taxing district.

ASSESSMENT PRACTICE

Sec 9-160 "On or before June 15, in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants..., the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures, or other improvements of any kind, the value of which had not previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which in his or her opinion, has been added to the property by the improvements.

Sec 9-155. Valuation in general assessment years. On or before June 1, in each general assessment year in all counties with less than 3,000,000 inhabitants, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3 % of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200 or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose, the assessed valuation of properties in one column, the assessed value of the improvements in another, and the total valuation in a separate column.

You must have a measuring tape/wheel and a camera. Per Sec.9-30 you must have a Property Record Card system. See statute (35 ILCS 200/2-80) Expenses and office needs. This statute outlines the responsibility of the Boards of Trustees of what they shall provide.

REASSESSMENT PLANS:

We should all have a long term plan in place for re-assessments.

The land values may have become out of balance over time as we have factored both the land and the improvements. This is true of both residential and commercial.

Township Assessors are responsible for the assessment of the residential, commercial and industrial parcels in their jurisdictions as well as the homestead and buildings associated with farms. Farmland is revalued every year by the Supervisor of Assessments office using specialized software and updated soil values.

FIELD WORK

PREPARE

Collect permits, Field Inspection requests, and Splits/Consolidations. This is the heart of our work. Create a field packet for each property that will be inspected and include a GIS map of the property, a Property Record Card, a Sketch (if buildings exist), current file Photos that would allow you to identify what you should be seeing.

INSPECT

Know your neighborhoods and plan inspections efficiently and in a timely manner. The inspection is a time for observing, gathering, and documenting. Respect for the taxpayer should always be shown because in most cases it determines the approval to enter the property for the inspection, allows the ability to gather information, and accurately measure and photograph because the owner feels comfortable with the visit. If asked to leave, you do.

DOCUMENT

Measure, photograph and note changes. Check for additions (omitted property) that is not currently showing on the county records. Note the condition of the property, both the buildings and factors that may affect the value of the subject. The location of property and factors surrounding it can sometimes affect the value. Make notes on anything the owner states that could be vital in determining a current, accurate value.

UPDATE THE PROPERTY RECORD:

Enter new improvements and remove improvements in the assessment records. Date and Update the Property Record Card. All photos must have a date stamp. All field work must have a documented field visit date. Create an updated sketch of the property. Print a new PRC with a new sketch and updated photos. This will be used for your valuation process and for the assessment files to support your value.

VALUE

Value the property at its current state based on new or removed improvements, the condition, AND whether the neighborhood it is located in supports the value. VALUE is based on neighborhood sales. Just because someone spent \$50,000 on an in-ground pool does not mean that the market supports that amount and would return it in a sale. Your value must reflect "MARKET VALUE" if you have support for your determined value with sales.

REVIEW

General Assessment years are a part of the State of Illinois Property Tax System. By state statute the assessor must review every property for accuracy in value. You must continually monitor your neighborhoods for changes for new construction, declining areas, factors that could affect the property values both positively and negatively. Review should be perpetual both in and outside of a General Assessment year.

PERMITS

TOWNSHIP Assessors are responsible for obtaining and processing the building permits for their townships.

Building the data file is crucial to the success of the Computer Assisted Mass Appraisal (CAMA) system. Taxpayers depend on the property record cards to have good information on the properties. As you are processing this permit work, please update the drawings, update the values. Please scan the field-work, notes, and any other helpful information.

PHOTOGRAPHS

Please update the photos of the improvements, front and back, every four years and update the photos to document your visit for a building permit. Please date stamp the photos.

PROPERTY RECORD CARDS:

For most of 2023, we were using the 2022 property record cards and historical property record cards to review property information. To say that this has been less than ideal is an understatement. DEVNET has recently introduced a property record card that is printed through the CAMA system. The current DEVNET property record card is a work in progress and there is much room for improvement.

We look forward to an enhanced version with better updated information. We need it to print letter size for those who do not have legal size paper trays in their personal printers.

PRORATIONS

All prorated assessments are to be certified on the current assessment roll to the Supervisor of Assessments. The Supervisor of Assessments Office does not calculate the prorations, except when a model home is sold.

Any revisions made to the Assessment roll after it has been certified to the Supervisor of Assessments must be made by an individual request for each parcel being revised.

NEW CONSTRUCTION 35 ILCS 200/9-160

Do not wait for actual physical occupancy of the improvements to add the property to the assessment roll. State law requires improvements become assessable when one of the following conditions occur:

1. From the date the occupancy permit was issued until December 31 of that year.

Or

2. From the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year.

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 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

Property Record Cards

Photos (in CIC)

Photos must be DATED and substantial enough to confirm assessed features

Drawings/Sketches (in APEX,

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

Note:

Return of Assessment Books

All records must be certified and returned to the SOA by 4:00pm on June 15, 2024. 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.

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.

Software

We are using the DEVNET Assessment software and the DEVNET CAMA software along with the Apex drawing system. Township Assessors are accessing this using VPN connection to enter information directly into the system. Township Assessors were provided direct training from DEVNET at their work sites. 2023 was a huge learning curve year for all of us and that is ongoing.

Grundy County Geographical Information Systems:

After a couple of challenging years, and with the ending of the CIC connection to the GIS system and the not yet completed connection to DEVNET, we are anxiously awaiting the return of the Comp Finder. DEVNET has promised to provide the data connectivity to GIS, and we hope they are getting to this as we have now worked through most of the Assessment Cycle in DEVNET. We can't wait to use this very helpful feature again.

PICTOMETRY:

We are excited that 2024 will be a new flyover year for Grundy County. The updated imagery from the flyover is expected to become available in the summer of 2024. 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

CHANGE FINDER: Coming in Summer of 2024

****NEW****NEW****CHANGE FINDER: Finding the changes!

We know that time is short, and the list of permits and property inspections is long.

We anticipate that this will be a good tool to have in our tool box to get the job done.

In the summer of 2024, we look forward to introducing Change Finder. Change Finder – just like it sounds- using GIS data from the flyover, comparing it to the baseline data that was created in the last flyover year, Change Finder creates a data file of changes to the geography of the County for the Assessment personnel to review for changes possibly missed.