



Helping Will County Taxpayers within the Limits of the Law



A very important part of my job is to educate taxpayers about the assessment process, and it's that part of my job that often puts me face-to-face with confused, angry, or troubled taxpayers. These taxpayers come to me wanting answers about why their assessments have gone up, and more often than not, they understand when I explain how the assessment process works. Sometimes, however, they expect miracles—miracles I simply cannot perform. While I am sympathetic to taxpayers' concerns, my job (and the job of the assessors) is not to make the tax laws but to administer them fairly. I am bound to uphold the statutes of the Illinois Property Tax Code; I have no authority to alter them.

In talking with taxpayers, I've found that many people find the three-year sales ratio study to be the most troubling aspect of the property tax code. The three-year study is especially bothersome to taxpayers in today's declining market, where the value of their homes might be a little less than it was in prior years. Many people feel that their current tax bills should reflect that. However, the purpose of the three-year study is to provide some consistency in assessments. If not for the study, taxes could fluctuate dramatically from year to year, causing undue hardship on some taxpayers and favoring others. And, again, use of the study is the law that assessors must follow.

While I can't change how the laws work, I can be sure that taxpayers understand how the laws might benefit them. I can ensure taxpayers are aware of the exemptions for which they qualify and help them to meet application deadlines. I'll even help them fill out their applications if necessary, as my staff has done for those who find the paperwork to be overwhelming, confusing, or downright incomprehensible. I can also help taxpayers to better understand the laws—something we've been accomplishing through the various taxpayer education events we've hosted in the past. And we plan to host even more events in the future.

My goal and the goal of the Supervisor of Assessments Office is to assist taxpayers in every possible way while administering the laws set forth in the Illinois Property Tax Code. It's not just our job; it's our promise.

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"Like mothers,
taxes are often mis-
understood, but
seldom forgotten."

—Lord Bramwell,
19th Century
English Judge

Production Report

Documents Processed	December 2006	December 2007	December 2008
Parcel Count	258,159	265,209	270,755
B of R Final Assessed Value	19,931,120,348	22,062,398,112	23,547,911,612
Name/Address Changes	72,412	59,039	39,949
Subdivisions/Condos	284	196	132
Divisions/Consolidations	846	670	511
Tax Parcels Added	9,716	8,472	---
Tax Parcels Deleted	1,227	1,392	---
Real Estate Transfer Declarations	22,422	15,041	9,894
Senior Freeze Exemption Applications	10,704	10,875	11,528
Certificates of Error	2,856	1,962	3,476
Property Tax Appeal Board Filings	126	162	181

Ask Rhonda!

Question: Do I need a lawyer to appeal my assessment?



No. Taxpayers can represent themselves at Board of Review hearings. However, taxpayers may decide to retain other representation, as long as the representative is a licensed attorney.

According to Rule 9 of the Rules Governing the Board of Review, “although accountants, tax consultants, appraisers, real estate experts, corporate employees and any other consultants may be called as witnesses by the complainant or by the complainant’s legal representative, they may not conduct questioning, introduce evidence into the record or conduct themselves in any manner which may be interpreted as the unauthorized practice of law.”

These rules also apply for taxpayers appealing cases before the Property Tax Appeal Board.

If you have an assessment question, e-mail Rhonda at rnovak@willcountyillinois.com

Taxpayer Education by Mail

Informational mailer to go out to all county residents

In its continued effort to empower taxpayers through education, the Supervisor of Assessments Office will send out an informational mailer to every owner-occupied residence in Will County. This is the first time the office has attempted to reach out to taxpayers through a mass mailing.



“This is a large but necessary undertaking,” said Supervisor of Assessments Rhonda Novak. “Many people don’t know they have a right to certain exemptions or the right to petition the Board of Review if they think they’re being unfairly assessed, and I want to be sure that taxpayers know their options.”

Among other things, the mailer will contain information about appeal deadlines and exemptions. It will also contain assessor contact information.

“We want taxpayers to get the exemptions they’re entitled to. We don’t want them to miss deadlines,” said Novak. “These are the things that can save them money.”

The mailer will go out sometime in February.

PTAB Filings on the Rise, but no Significant Increase Expected



This year 7,908 Board of Review notices were sent out countywide. Notices were mailed on January 15th and published on January 21st and 22nd in various newspapers around the county. Taxpayers who received notices had either filed an appeal with the Board or have had a change made in their assessment by their assessor at the Board of Review level.

Taxpayers who are dissatisfied with the Board of Review's decision can appeal to the Property Tax Appeal Board, an independent state agency that handles appeals from boards of review all over the state of Illinois. Taxpayers have thirty days to appeal the Board of Review decision. The PTAB deadline for all townships is February 20, 2009.

Though PTAB filings have been on the rise in Will County (from 126 in 2006 to 181 in 2008), the number of filings this year is not expected to increase dramatically, even with growing concerns over the economy.

"PTAB filings have increased over the past three years, but they have done so gradually, and we don't expect there to be a significant jump this year," said Rhonda Novak, Clerk of the Board of Review. "To me, that means the Board of Review is doing a great job and making decisions about appeals equitably and fairly."

The appeal process with the PTAB is very similar to the Board of Review appeal process. Taxpayers submit evidence to support their cases, which can include appraisals and comparable sales data. They must also state their objections to the Board of Review's decision. In addition, taxpayers can opt to have an informal hearing in Will County, though the PTAB is located in Springfield.

Taxpayers who choose to petition the PTAB must still pay their taxes when they come due. If the PTAB rules in the taxpayer's favor, the overpaid taxes will be refunded with interest.

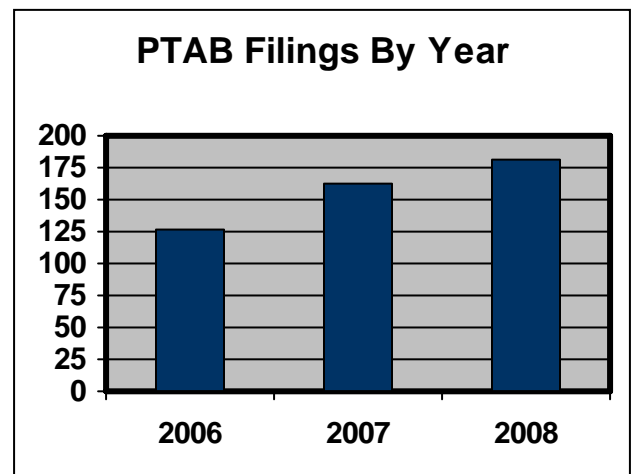
"One grave misconception taxpayers have is that they don't have to pay their taxes when they appeal their assessments, and that is simply not the case," said Novak. "Unpaid taxes will be sold whether the taxpayer has filed an appeal or not."

The Property Tax Appeal Board decisions are final, though they are subject to review by the courts.

PTAB forms can be obtained on the Supervisor of Assessments' Web site or by calling the SOA office. They can also be downloaded at www.state.il.us/agency/ptab/assist/forms.

For more information about the Property Tax Appeal Board or PTAB filings, please visit www.state.il.us/agency/ptab.

Cindy Harris contributed to this article.



GIS Provides Faster Way to Share Tentative Numbers

Geographic Information Systems (GIS) software has provided the Supervisor of Assessments Office with faster ways to manage parcel information, and most recently, the ability to provide new property numbers and tentative total assessments by tax code much quicker than in the past.

Departments like the County Clerk and Land Use reference the base map when completing their work. Before GIS, other Will County departments had to wait until mapping technicians completed their work before they could see any changes that were made to the map. But with the advent of GIS software in the SOA Office, many departments can now see modifications made to the base map in real time; they no longer have to wait to get paper copies of changes from the SOA office.

The expedience GIS offers the county is also an advantage for taxing bodies. When taxing bodies get tentative numbers quicker, it allows them to plan their budgets earlier and more carefully. Because the SOA Office can get new property numbers sooner than it could in prior years, it can share those numbers with taxing bodies, who can then estimate their levies.

“The more time taxing bodies have to plan their budgets, the more accurate they can be about their spending,” said County Executive Larry Walsh. “Hopefully, this will cut down on wasteful spending, and that savings would then be passed on to taxpayers.”

Will County’s 2009 Median Level of Assessment is Right on Target



While values might be declining in other parts of the country, Will County’s 2009 median level of assessment is at 33.47 percent, which is exactly where it should be by law. According to state statute, the median level of assessment should be at 33 and 1/3 percent.

“There are areas in the county where 2008 values have increased or declined,” said Supervisor of Assessment Rhonda Novak. “And based on the three-year sales study, these areas may need to be adjusted accordingly. But overall, the county is right where it needs to be with the median level of assessments required by state statute, and that’s a testament to the hard work of township assessors.”

All of this is good news for taxpayers. If assessments stay stable across the county and taxing bodies budget accurately, tax rates should hold and taxpayers won’t see dramatic fluctuations in their tax bills.

“If things remain stable, it is unlikely that most taxpayers will see a huge increase in their 2009 tax bills, payable in 2010,” said Novak.

Will County Supervisor of Assessments		Report Date: Friday, January 30, 2009					
Tentative Township Assessment Factor		Assessment Year: 2009					
Township	2006 median	2007 median	2008 median	Percent Adjustment	2008 Adj. median	3 yr avg median	Tentative 2009 fac
Channahon	33.90	33.12	33.24	1.0498	34.90	33.97	1.0000
Crete	31.86	33.07	35.20	1.0395	36.59	33.84	1.0000
Custer Park	33.41	32.17	36.63	1.0673	39.10	34.89	1.0000
Dupage	32.37	32.72	33.63	1.0546	35.47	33.52	1.0000
Florence	33.41	32.17	29.43	1.0368	30.52	32.03	1.0405
Frankfort	32.76	32.90	33.78	1.0355	34.98	33.55	1.0000
Green Garden	33.41	32.17	32.59	1.0673	34.78	33.45	1.0000
Homer	32.35	32.79	32.26	1.0355	33.41	32.85	1.0147
Jackson	31.68	32.10	29.60	1.0756	31.84	31.87	1.0457
Joliet	32.66	32.64	33.20	1.0594	35.17	33.49	1.0000
Lockport	32.67	33.04	35.12	1.0355	36.37	34.03	1.0000
Manhattan	33.07	32.43	33.29	1.0491	34.92	33.47	1.0000
Monee	32.48	31.43	33.78	1.0309	34.82	32.91	1.0127
New Lenox	32.44	32.77	32.70	1.0353	33.85	33.02	1.0093
Peotone	32.60	33.45	30.89	1.0269	31.72	32.59	1.0227
Plainfield	32.72	32.89	34.24	1.0508	35.98	33.86	1.0000
Reed	31.38	32.66	32.80	1.0371	34.02	32.69	1.0197
Troy	32.56	32.63	33.34	1.0304	34.36	33.18	1.0044
Washington	32.44	32.17	33.46	1.0786	36.09	33.57	1.0000
Wesley	33.41	31.78	27.85	1.0727	29.87	31.69	1.0518
Wheatland	32.50	32.90	34.73	1.0140	35.22	33.54	1.0000
Will	33.41	32.17	30.65	1.0673	32.71	32.76	1.0173
Wilmington	31.00	31.71	32.84	1.0650	34.97	32.56	1.0236
Wilton	33.41	32.17	29.43	1.0673	31.41	32.33	1.0309

A Special Letter from the
WILL COUNTY ASSESSORS ASSOCIATION

Since 1978

Karen Szykowski, President
Kelli Lord, Vice President

Dale D. Butalla, Treasurer
Tammy Schenekl, Secretary

Assessments, Taxes, & the Current Market

Over the past year many articles have been written in newspapers and magazines as well as stories on local and national news dealing with the economy and the housing market. Many people see these stories and assume their assessed value and ultimately their taxes should be dropping. Two things make up your taxes: the first is the assessed value and the second is the rate.

Please remember, the assessed value on this coming year's tax bill was for January 1, 2008. No sales that occurred in 2008 are considered in that assessment used to determine the bill. The assessment was based on 2007, 2006, & 2005 level of assessments; this three year average level of assessments is mandated by state statute. Assessment increases or decreases within a neighborhood are based on the three prior years' sales. If necessary, assessment changes are made within a neighborhood based on style, location, or other criteria.

Until 2007 home values were increasing at an incredible rate. These values have now stabilized. Because of this stabilization of home values many people feel the value of their property has dropped when in fact the anticipated value on their return was extreme. The assessed values are now a better reflection of the market value based on recent sales in their neighborhoods.

Yes, it is possible based upon the recent sales the value on your house is extreme. If you feel your value is incorrect, you should make an appointment with your local assessor to discuss the matter. Please remember your local assessor can only pay attention to valid local sales. They can't use newspaper articles and magazines as justification for increasing or decreasing assessed values.

I have heard on numerous occasions that if the assessments were lowered the taxes would go down; or with this economy the assessments need to be lowered so the taxes can decrease. This is not a valid statement. **Lowering all the assessments in Will County will not decrease taxes.** If all assessments were cut in half and the taxing bodies didn't want a penny more or less than the prior year everyone's tax bill would remain the same. The rate would simply be doubled so the revenue collected would be the same. In order for the property taxes to decrease the individual taxing bodies (i.e. schools, fire departments, village/city, park districts, etc.) must request fewer funds and lower their levies. Regardless of what happens to the assessments if taxing bodies request the same or additional funds, taxes will not go down.

Karen Szykowski, C.I.A.O.
President, Will County Assessor's Association



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**Committed to serving
Will County taxpayers with
fairness and pride.**

Lawrence M. Walsh, County Executive
Rhonda R. Novak, Supervisor of Assessments

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WWW.WILLCOUNTYSOA.COM

According to state law, the Supervisor of Assessments Office provides statistical assessment performance data to the Illinois Department of Revenue. In addition, it gives technical advice and provides statistical analysis of assessment data to the township assessors and the Will County Board of Review. These statistics are derived from data gathered in the processing of approximately 25,000 Real Estate Transfer Declarations annually.

The Supervisor of Assessments Office also maintains records of total exempt properties and administers other special exemptions, such as the Senior Homestead Exemption, the Senior Assessment Freeze, the Veterans Exemption, the Veterans/Fraternal Organization Assessment Freeze, the Open Space Preferential Assessment Type, and the Model Home Exemption. In all, our office will grant over 30,000 Senior Homestead Exemptions and 10,875 Senior Assessment Freeze Exemptions for the 2007 tax year.

The Supervisor of Assessments acts as an equalization authority, and, as such, works closely with the twenty-four township assessors, who are responsible for the initial assessed valuation calculation. The Supervisor of Assessments also serves as Clerk of the Board of Review

Other duties of the Supervisor of Assessments Office include: issuing parcel PIN numbers, maintaining the county's base parcel map, publishing assessment change notices and mailing notices to taxpayers.

Employee Spotlight: Peggy Moreno



30 years with the county.

Peggy began her career at the county in 1979 and has held a variety of positions since that time. Her current position is Accounting Assistant. On March 1, 2009, she will have

Peggy has been married to husband Santos for 34 years. She has two children: Santos, Jr. who is 31 and Sancia who is 26. She also has 3 grandchildren: Angelina (6), Santos Moises (4), and Liliana (2).

1. What are some of your hobbies? Reading and doing word search and crossword puzzles.

2. What are your favorite restaurants? Applebees, Red Lobster, and Lone Star Steakhouse.

3. What are your favorite sports teams? Chicago Bears, Miami Dolphins, and Oakland Raiders.

4. What do you like best about your job? I like that my job consists of a variety of tasks, and I do not have to do the same repetitive thing everyday.

5. Who were the most influential people in your life? My parents. They taught me to be independent, to have a good work ethic, and that family is the most important.



The Assessment Review is a quarterly publication of the Will County Supervisor of Assessments Office. All articles written and edited by Shavahn Dorris-Jefferson unless otherwise indicated.