

Green Garden Township Assessor's December 2022 Report
For review at the January, 2023 Township meeting

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Assessor, Green Garden Township

On-going, standard Assessor tasks/projects

- Appraiser, Real Estate, attorney, county and resident requests
- Visit new construction sites to apply assessed values as soon as occupancy is complete.
- Data entry into Assessor software system: property record card information, Sales, Permits, Appeals, photos, exemption paperwork, correspondence, new construction drawings and inquiries entered and updated.
- Appeal work: soft appeals in the spring and BOR (Board of Review) appeals late summer-fall.
- Commercial / Industrial property assessment work and comparables
- Subdivision and rural comparable reports created & maintained
- Land AV comparable reports created & maintained
- Commercial / Industrial comparable reports created & maintained
- General office and personnel management
- Site visits as needed to determine new construction, farm qualifications, verification of PRC's, updates to field check & new construction lists.
- Management tasks: Assessor office expenses and reconciliation, monthly reports, budget reviews, expense reconciliation, staff payroll and training, IT issues, office supply/inventory management, data backups and processing.
- Equalizing neighborhoods – continuing work on compiling data, sales, updates, etc. to review and identify inequities and adjust assessments if justified and timely.
- Assessment education classes as required / needed
- Other tasks as requested by Township Supervisor
- Separate monthly meeting with Township Supervisor if requested.
- Monthly Assessor and County Assessment meetings as required / needed.
- Assignments (pickup and completion) as directed by W.C. SOA office – mapping changes, etc.

Assessor Office statistics for December, 2022

- Entered / Updated new Sales data records– 2
- Entered / Updated Exemption data records - 3
- Entered / Updated Frankfort building permits – 2
- Entered / Updated Will County building permits – 2
- Entered / Updated Road Permits – 0
- Entered / Updated Property Records - 0
- Entered / Updated Comparable reports - 12
- Inquiries (customers, appraisers, misc.) - 7
- Soft or Pre-BOR appeals in process – 0
- SOA transmissions – 8
- SOA tasks / adjustments – 22
- Office staff or clerical assistance hours/work – 34.5
- Number of field staff worked on a contracted, temporary basis - 0

December tasks and general information

- Ran updates for VPAMS program
- Ran updates for Laredo program
- Ran VPAMS utilities to correct subdivision data so Quad reports come out correctly.
- Prepared database for rollover data to 2023.
- Began preparation for FY 23/24 Assessor budget
- Worked with the GGT Trustees and Accounting staff to prepare accounting codes and budget timelines in order for the Assessor to reconcile current FY and prepare a budget for the upcoming 22/23 FY. This took a great deal of time this year.
- Signed up for 2023 educational classes as required for Assessors
- Began running reports and preparing address lists for Newsletter
- Began creating content for Newsletter
- Assisted P&Z with notes/questions for upcoming issues.
- Worked on IT office issues.
- Attended end of year SOA meetings/classes (CE credit earned)
- Attended WCAA meetings/educational class – Developer credits, Commercial values, when to apply instants, etc.

Assessment Education and General Information - Tips

Tax Cycles

The Illinois Real Estate Property Tax System follows a repeating tax cycle. This tax cycle is a set of processes or phases.

January to June is the township assessor's phase. New property is documented and put on the assessment roll. Reassessment due to the Sales Ratio Study and for maintaining equity is completed.

July and August is the Supervisor of Assessment's (S/A) phase. The supervisor of assessments reviews the township assessor's work mainly that reassessment of existing property meets amount indicated by the DOR's Sale Ratio Study. If it does not, a township multiplier is applied at the county level against all properties in the township to meet this number. Assessors can still submit assessment revisions for new construction or factual errors only during this period. The S/A sends out reassessment notices and publishes assessments in paper.

September to December is the Board of Review (BOR) phase. Property owners have thirty days from the date the assessments are published in the paper to file an Assessment Appeal with the Board of Review. The Board of Review documents the appeals, notifies the assessor and schedules hearing dates for appeals. The BOR typically mails the appeal decisions in January of the following year. assessor reviews assessment appeals and prepares evidence on behalf of the township for the hearing.

November to December is the Taxing Body's Levy phase. Each taxing body must submit their tax levy in the month of December to the County Clerk's Office. The Levy is a taxing body's budget minus other income sources or the amount of money to be raised from the property tax.

January to May of the next calendar year, the County Clerk's Office calculates the Tax Rates for each Tax Code in all townships.

May of the next calendar year, the County Treasurer mails out tax bills due in two installments. The first half is typically due June 1, and the second is due September 1 of the next tax year.

Sometime during the next calendar year, usually between September and December, the Illinois Property Tax Appeal Board conducts its hearings for appeals for the previous assessment year. If a decision is in favor of the property owner, a tax refund will be mailed by the County Treasurer.

For a more detailed explanation, please visit the Will County Supervisor of Assessments website.