Green Garden Township Assessor's May 2023 Report For review at the June 12, 2023 Township meeting Jane Bushong, Certified Illinois Assessment Officer

Assessor, Green Garden Township

2023 Exemption Events

Many of the Green Garden Township residents, especially our seniors, veterans and disabled residents took advantage of coming out for one of the scheduled Exemption Events this year. Although there were some wait times, the applications were processed quickly and this process finalized most exemptions until next year.

New Construction

Over the last year, Green Garden Township new home construction totaled 46. Most other Will County townships had one, two or a maybe a few.

Over the last year, Green Garden Township new miscellaneous construction (such as additions, remodels, pole buildings, decks, patios, in ground pools, detached garages, etc.) totaled 40.

All new construction is entered and tracked in our CAMA (computer assisted mass appraisal) system throughout the process.

With all new home construction, we track the building permit process over months and in some cases, years before final occupancy is granted.

Most often, when construction begins, an improved land value is either added or adjusted.

Once the new construction is almost complete, field inspections are assigned. This may include notifying the resident, builder or the HOA that new construction field checks will be completed in their area in the very near future.

The field work checks include measuring and photographing all structures on the property, often having discussions or answering questions with the residents. If access to the property or structure is either denied or unavailable, letters are written to the occupant or contacted another way (if we have either a phone number or email).

Once the taxpayer has received final occupancy, this gets recorded and research to apply a building assessed value is applied (adding that new construction to the tax roll) in addition to any exemptions which the taxpayer is entitled to.

Last, each new construction manual drawing has to be entered into a CAD (computer aided design) application and eventually linked into our CAMA system. Once all of that is complete, a new, updated PRC (property record card) is generated.

Throughout this entire process, and each time the new construction data is updated, the data is uploaded to the county's system for final processing and tax bill generation.

The process is almost the same for any New Misc Construction except that this also includes general inspections on a regular basis throughout Green Garden Township to obtain information on new structures which may not have a permit. Or field inspections to verify occupancy or whether the farmland is actually being farmed. These county related reports have to be maintained on a regular and timely basis.

Regardless of the type of new construction, the process to add new construction value to the tax roll is a long, detailed process. All details must be accurately entered. Any errors will create further work through a correction reporting process with the county.

Soft Appeals

For the last 3 years, the Green Garden township Assessor's office has chosen to offer Soft Appeals which provides taxpayers an added option to appeal or question their assessment values using a simple method of determining equitable value and not having to hire an attorney to formally appeal later in the year.

Unfortunately, due to increased home values which resulted in many increased assessment values and due to lack of resources; the Assessor's office is being forced to discontinue offering Soft Appeals between January through June in 2024.

Each taxpayer will still have the option to file a formal Board of Review Appeal later in the year using the county's Board of Review process.

Assessor Budget FY 23/24

Although the Assessor submitted the FY 23/24 budget in January, it is first being voted on this evening. As the board is aware, this delay creates many additional challenges. This past weekend, Assessor submitted a detailed explanation of those challenges and additional challenges which the Assessor is facing to each of the Trustees.

May tasks and accomplishments

Assessor Office statistics in May, 2023

- Entered / Updated new Sales data records—4
- Entered / Updated Exemption data records -- 12
- Entered / Updated Frankfort building permits 1
- Entered / Updated Will County building permits 5
- Entered / Updated Road Permits 0 (none provided)
- Entered / Updated Property Records 13
- Entered / Updated Comparable reports 8
- Inquiries (customers, appraisers, misc.) -52

- Soft or Pre-BOR appeals in process –5
- SOA transmissions 5
- SOA tasks / adjustments 9
- Number of field staff worked on a contracted, temporary basis 2
- Township accounting functions 8
- Attended Will County Assessors Association meetings –
- Hours spent on IT tasks 9

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.
- Worked with Cirone Computing regarding enhancements or challenges in the VPams product line
- Map changes reviewed and entered