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County Administrator          State's Attorney  
Chief County Assessment Officer

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF LAKE             )

Agenda Item # 52

COUNTY BOARD, LAKE COUNTY, ILLINOIS

ADJOURNED REGULAR SEPTEMBER, A.D., 2005 SESSION

DECEMBER 13, A.D., 2005

MADAM CHAIRMAN AND MEMBERS OF THE COUNTY BOARD:

Your Revenue, Records and Legislation Committee presents herewith a Resolution permitting the Chief County Assessment Office to change the quadrennial township districts to one general assessment year for the 2007 tax year and all subsequent years, and request its adoption.

Respectfully submitted,

Aye

Nay

Coral Spielman  
CHAIRMAN

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[Signature]  
VICE CHAIRMAN

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Ann B. Marie

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[Signature]

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Revenue, Records & Legislation Committee

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## RESOLUTION

WHEREAS, Chapter 35 (ILCS), Act 200, Sec. 9-255 provides that *in counties having the township form of government and less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter*; and

WHEREAS, Chapter 35 (ILCS), Act 200, Sec. 9-255 provides that *Resolutions of any county board dividing the county into four assessment districts, if adopted before January 1, 1990, shall remain valid thereafter unless and until repealed by the county board.*

NOW, THEREFORE, BE IT RESOLVED by this County Board of Lake County, Illinois, that Lake County will change the current quadrennial district system to one general assessment year effective in tax year 2007; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized to distribute a certified copy of this Resolution to the County Board; the State's Attorney; the County Administrator; the Board of Review; and the Chief County Assessment Officer.

DATED at WAUKEGAN, LAKE COUNTY, ILLINOIS this 13<sup>th</sup> day of December, A.D., 2005.



Chief County Assessment Office

Martin P. Paulson, C.I.A.O./I  
Chief County Assessment Officer

18 North County Street – 7<sup>th</sup> Floor  
Waukegan, IL 60085-4335  
Telephone: 847-377-2050

TO: Revenue, Records and Legislation Committee

FROM: Martin P. Paulson, C.I.A.O./I  
Chief County Assessment Officer

RE: General Assessment Year in Lake County, IL

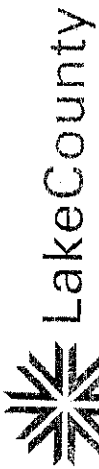
DATE: November 30, 2005

I respectfully ask the Committee to review my documentation supporting a move to create one General Assessment Year for all townships in Lake County. Included is a brief history of how quadrennials came into being as they exist now, and the pros and cons of changing the current system.

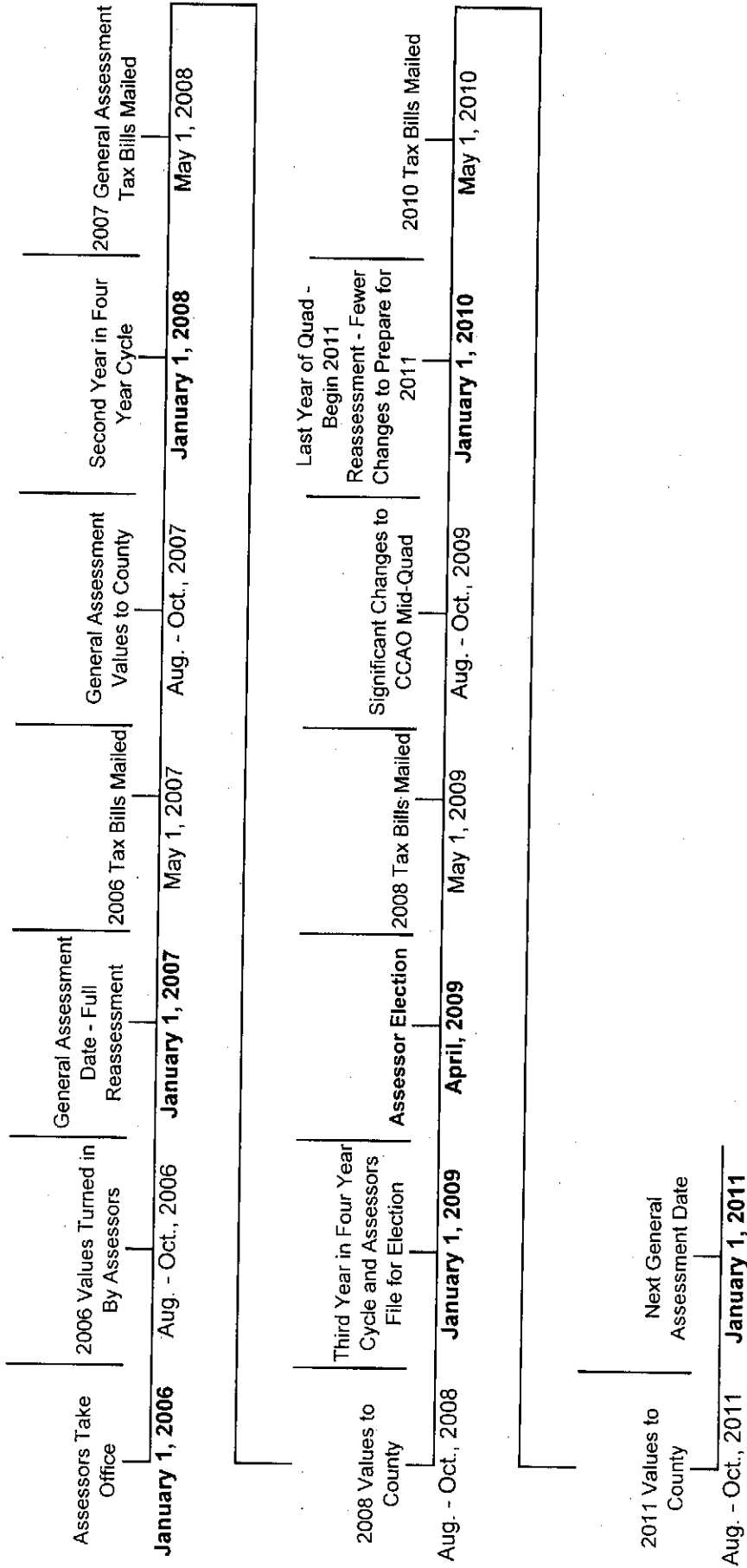
It is my hope that the Committee will act on this, moving it to the full Board in time for the December meeting. As you know, this Committee did act on November 2, 2005 to move this item to the full Board, but the Committee of the Whole referred it back to you on November 8, 2005 due to remaining questions.

I welcome any questions, comments or suggestions you may have for me. Thank you in advance for your consideration.

MPP/sn



## Chief County Assessment Office Timeline



## Why do we have quadrennial districts and how are they set up?

In 1965 all assessment work was literally done by hand, from entering the values into the assessment books, to posting changes by the Board of Review, to calculating tax bills and rates. Because at that time there was one general assessment year (every four years), those years created an inordinate amount of work, jeopardizing the timely mailing of tax bills. The Supervisor of Assessments provided the County Board with a breakdown of townships that, if broken into four groups, would create a general (quadrennial) assessment year each year for one group at a time. Each group consisted of approximately the same number of parcels to evenly distribute the workload each year. This also aided in evenly distributing the cost of the assessment publications each year.

The idea of a quadrennial assessment year is that the entire township is evaluated and parcels are revalued in that year. Minor adjustments are made (i.e., building permits, demolitions, etc...) in the "off" years, but in that fourth year, all values are updated to reflect current market. This allows the assessors three years to achieve this revaluation.

With the system we currently have in place, the assessor's are making adjustments each year, essentially losing the meaning of a quadrennial. This has put the assessment process under increased scrutiny by legal representatives and taxpayers alike. The significance of a quad is questioned in phone calls to the office, in hearings, and sometimes in the courtroom. Adopting one general assessment year would provide the opportunity for the reassessments to be done uniformly, consistently, and completely.

The Property Tax Code states that *Resolutions of any county board dividing the county into four assessment districts, if adopted before January 1, 1990, shall remain valid thereafter unless and until repealed by the county board.*

The current quadrennial districts are set up as follows (quadrennial assessment years shown below each district):

<u>District 1</u>	<u>District 2</u>	<u>District 3</u>	<u>District 4</u>
Antioch	Avon	Cuba	Ela
Benton	Warren	Fremont	Moraine
Grant	Waukegan	Libertyville	Vernon
Lake Villa		Shields	West Deerfield
Newport		Wauconda	
Zion			
2002	2003	2004	2005
2006	2007	2008	2009
2010	2011	2012	2013

## Result of Decision to Move to a General Assessment Year in Lake County

The Property Tax Code also states that *...in counties having the township form of government and less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter.* Please note that counties similar to Lake in size and complexity are using one general assessment year. Following are examples of counties that utilize one general assessment year: Champaign, DuPage, Kane, Kendall, McHenry, McLean, Rock Island, Will, and Winnebago. Attached please find a summary of the "pros" and "cons" of going to one general quadrennial assessment year for Lake County, which statutorily would start in tax year 2007.

If this County Board would like to move to a general assessment year, this decision should be made prior to the end of 2005. This would allow the assessors the opportunity to use better judgment regarding the handling of the 2006 assessment year with the knowledge that 2007 will be their quadrennial.

## Pros and Cons – Going to a General Quadrennial Assessment Year for Lake County – 2007

### Pros

Would increase taxpayer awareness, making the system more understandable to the general public.

There would not be any instances of an Assessor having to face a quadrennial in an election year, which would conceivably present a risk to their ability to retain that office.

If an Assessor is elected to office for the first time and in the following year is facing a quadrennial, there is not sufficient time for them to acclimate themselves to the office and make the necessary adjustments to truly reflect a quad.

There would be a better opportunity to achieve commercial/industrial uniformity throughout the county, as opposed to just within the townships themselves.

The spirit of the law would be more meaningful in that assessors could spend the three-year interval between quadrennials fine-tuning their records, thereby creating a more accurate quadrennial reassessment (as opposed to doing minor adjustments each year and never performing a complete quadrennial reassessment).

There is a potential for lower publication costs in non-quadrennial years.

### Cons

Currently, the quadrennial districts are very evenly distributed with regard to the number of parcels being reassessed in each given year.

With the public being more aware of the quadrennial for the County, there could conceivably be a considerable increase in the number of complaints filed that year.

Publication costs will increase in that quadrennial year due to the requirement to publish every assessment in the County in that year.

### Outstanding Question:

The CCAO has requested an opinion from the Attorney General's office regarding how it would be required to carry forward residential values for quadrennial reassessments taking place in 2004, 2005, and 2006.