



WELCOME TO THE SUPERVISOR OF ASSESSMENTS OFFICE

**YOU MAY HAVE ASKED THE QUESTION...WHAT EXACTLY HAPPENS
IN THE SUPERVISOR OF ASSESSMENTS OFFICE?**

We welcome you to a tour of our office, brochure style! We are attempting to give you a snapshot of what happens in our office. Please understand that our team are some of the most detail-orientated people; they have to be! Our staff prides itself on meticulousness, because one number off with a Property Index Number (PIN) and a taxpayer may not get the exemption they are entitled to. One wrong word in a legal description could create a huge mess for a taxpayer, resulting in incorrectly describing the wrong property. This creates a domino-effect for other agencies dependent on the work done in our office.

This is just a glimpse into our office, it would be absolutely unfeasible to include every procedure taken in our office to produce the most accurate results. All data input we do is triple checked. Nothing we do is automatic, every application, appeal, division, or name change is unique. Each comes with it's own circumstances and it is our responsibility and duty, no matter how large or small, to find a resolution.



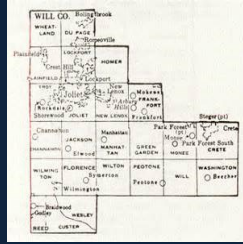
BY THE NUMBERS

Our statistics demonstrate how our office has had to adapt over the years. Observing the trends in Will County helps us adjust our focus to optimize our work without compromising efficiency and accuracy. So when you review these data boxes please note that the positive increases means more work for us, but growth in Will County, which we all know that is a good thing!



MAPPING & PLATTING

DIVISIONS & CONSOLIDATIONS
NEW SUBDIVISIONS/CONDOS



WHERE ALL THE WORK BEGINS

The Mapping & Platting Department is an integral component of the SOA Office. All new subdivision work, divisions & consolidations processes begins here. It is an extremely detailed orientated process. Accuracy is extremely important.



DIVISIONS & CONSOLIDATIONS

Examples of Divisions & Consolidations includes:

- Road Widening
- Map Corrections
- Acreage Corrections
- Leasehold
- Split Tax Codes
- Assign Railroad PINs
- Condemnations
- Alley Vacations
- Street/Road Vacations

We create and/or void PINs.

Work results in new legal descriptions, PINs, & maps for the new tax levy year.

All newly completed mapping work for the relevant levy year is then sent to GIS.

	113.20	-001	41.50
41.50	253		41.50
40	254 -015	-002	40
40	255	-003	40

Consolidation

PINs in red are the deleted numbers and a new PIN is assigned (-015)

NEW SUBDIVISIONS/CONDOS

Developer, Attorney or their representative (contact person) initiates a new subdivisions by bringing a Plat of Subdivision for review by a Mapping Technician.

We verify ownership, street dedications, plat scale, number of lots, dimensions, research PIN history for all pins involved, find acreage of subdivision, check the drawings of the sub to make sure that it matches the legal description on plat against our tax maps.

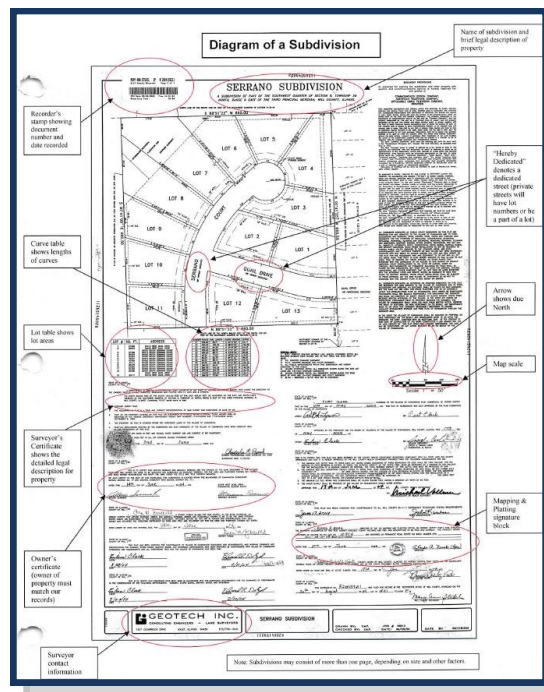
Contact person is contacted if corrections are needed. If no corrections are need, then we sign off on Plat of Subdivision.

Plat of Subdivision is taken to the County Clerk by the contact person to check for back taxes. If taxes are current and Mapping has approved, the Clerk signs off on Plat of Subdivision. The Clerk will not give approval until Mapping has signed off on Plat of Subdivision.

Plat is taken to Recorder for recording by the contact person.

Once sub is recorded, Mapping begins work drawing new subdivision in ARCGIS Program. Mapping assigns new PINs and updates maps for the new levy year.

All newly completed mapping work for the relevant levy year is then sent to GIS.



Plat of Subdivision

Required for all new Subdivisions and Condos before any mapping work can begin.

BY THE NUMBERS

75 new subdivisions
in 2016
5 year change

+53%

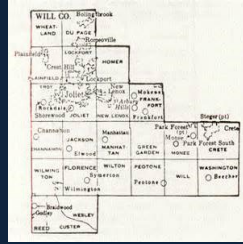
388 new PINs in 2016
5 year change

+3085%



MAPPING & PLATTING

REAL ESTATE TRANSFER DECLARATIONS & NAME CHANGE OF DEEDS



WHERE ALL THE WORK BEGINS

The Mapping & Platting Department starts the work with the Real Estate Transfer Declarations. They verify that all the information the office needs is correct. They complete their work with name and address changes that is central to all communications between Will County and the taxpayer.

REAL ESTATE TRANSFER DECLARATIONS & DEEDS

All sales and deeds are received electronically from the Recorder of Deeds. It is our office's responsibility to verify all information is accurate.

Mapping and Platting check:

- Deed count matches Recorder's count
- Legal Description
- PIN match
- Grantor/Grantee Information
- Recorded number match the deed and PTAX-203.

Legal description are compared between the PTAX-203 and the deed, they must be identical.

The legal is verified against the previous years tax levy maps. For each and every Deed that is sent from the Recorder, they locate the following:

- Township, Range and Section
- Lot Number in the Subdivision or if it's a new subdivision or division work
- Metes & Bounds

Bad Deed Letters are sent to attorneys if corrections are needed on deeds recorded with errors

All PTAX-203's are passed to the SOA Department for data entry and processing.

ENTER LEVY YEAR	ENTER PARCEL NUMBER	TAX RATE	TAX CODE	ACRES	PROP CLASS
6	04 10 30 305 006 0000	8.8266	419		R
NOVAR RHONDA R 26202 W LAUREN DR CHANNATION IL					
60410		OPEN SPACE ACRES	INSTANT AMOUNT	INSTANT DATE	RECORDER DOC NUMBER 2015099767
			0		RECORDER DOC DATE 11/18/2015
Copy Address		LAST CHANGE		PREVIOUS PIN	
Close		12/16/15 - N/A CHANGE 1			
ASSESSED VALUE FOR	LOCAL ASSESSOR	SUP. OF ASSMTS	BOARD OF REVIEW		
LAND/LOT	17,600	17,600	17,600		
BUILDING	63,550	63,550	63,550		
FARMLAND	0	0	0		
FARM BLD	0	0	0		
EQ-TOTAL	81,150	81,150	81,150		
REASON CODE	V				
OPEN SPACE					
SALES					
1.	SALE DATE: 06/01/2002	AMT: \$	\$37,000		
2.	SALE DATE: 10/01/2015	AMT: \$	\$250,000		
EXEMPTIONS					
HOME IMPROVEMENT:					
GEN. HOMESTEAD:	6,000	SENIOR CITIZEN:			
GHE DATE:					
TAX ASSES VALUE:	75,150	SENIOR FREEZE:			
TAX INFORMATION					
TAX DUE: 1ST:	3,316.60				
TAX DUE: 2ND:	3,316.60				
TOTAL:	6,633.20				
DATE	INST	AMOUNT PAID	INTEREST		
5/24/17	1	3,316.60			
7/13/17	2	3,316.60			

NAME CHANGES

Name and Address Changes are the last steps before the taxpayer gets their tax bill. It takes meticulous attention to detail as an error can affect a taxpayer negatively. This step is so important we triple check our work.

The deed generates tax bills, assessment notices, tax exemption information, and tax bill mailing information.

A deed can also generate new map work. It can start land divisions, map corrections, splits etc.

The following are entered and triple checked for accuracy in the PAMSPRO and the Real Estate System

- Name
- Address
- Recorder Document Number
- Date of Document
- Reason Code

In Pin History System

- Document Number
- Grantee
- Notes are added *i.e., interest, marriage, death*

All changes are checked and triple checked for accuracy.

Real Estate Program

The data provided in the Real Estate Program is the end result of the work done by the Mapping department. Information includes, taxpayer's name and address, PIN number, Property Class, Recorded Document Number and Recorded Date, Acreage, Assessment, Current Sales, Exemptions and Tax Information for current year.

14,223 sales in 2016

5 year change

+84%

BY THE NUMBERS

22,648 deeds in 2016

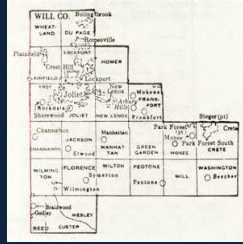
5 year change

+42%



SUPERVISOR OF ASSESSMENTS

PROPERTY ASSESSMENT APPEALS



SOA OFFICE GETTING IT DONE

The Supervisor of Assessments office works closely with the taxpayers, board of review members and the township assessors during appeal time. We process all property assessment appeals. Again this is very precise systematic work. Accuracy and consistency are of the utmost importance.

PROPERTY ASSESSMENT APPEALS

Taxpayers have the opportunity to appeal their property assessment. We encourage all taxpayers to speak with their Township Assessor prior to filing an appeal.

Residential, Commercial/Industrial or Farm appeals are only accepted in the SOA Office.

Appeals are filed by mail, portal or in person. Each appeal is reviewed by office staff to ensure that every appeal is filed correctly.

All appellant information is verified against the Real Estate Program. Information we are looking for includes:

- PIN, appellant's name, and address match.
- Correct property class on appeal.
- Check to make sure all necessary forms are filled out completely.
- Identify if appeal is a "waiver" for **Residential properties only**, and basis for appeal. *i.e. Recent Sales, Comparable Sales, Assessment Equity and Recent Construction*
- Property Record Cards of appellant property and all comparables used must be included.
- Appellant signature and date on appeal.

Appeals filed through the mail and in person are scanned and entered into the portal. Portal appeals are printed. All appeals are filed separately..

Appellants with incomplete appeals are contacted to resolve errors.

Complete appeals are filed, scheduled for hearings, and entered into the Board of Review Program. All hearings are heard in the Supervisor of Assessment Office.

**WILL COUNTY BOARD OF REVIEW
RESIDENTIAL APPEAL FORM** Docket# _____

PETITION AND ALL EVIDENCE MUST BE SUBMITTED IN DUPLICATE
Real Property Assessment Appeal for the year _____

IF AN APPEAL HAS BEEN FILED WITH THE PROPERTY TAX APPEAL BOARD FOR THE PRIOR YEAR, PLEASE INDICATE THE DOCKET NUMBER ASSIGNED TO THE APPEAL: _____

SECTION I (This section must be completed by all appellants for consideration by the Board).

Complainant* _____	Attorney for Complainant _____	ARDC# _____
Street _____	Street _____	
City _____ Zip Code _____	City _____ Zip Code _____	
Telephone _____	Telephone _____	
Email Address _____	Email Address _____	

Petition is hereby made to appeal from the assessment of the _____ Township Assessor relating to the property described below. Notice of such assessment was postmarked on _____

Property Identification No. (P.I.N.): _____ Township: _____

Address of Property: _____

*Please use the attached addendum on page 3 if there is more than one parcel number associated with your appeal.
If this form was picked up from your local assessor's office or from the Supervisor of Assessments Office, we recommend that someone from that office review the assessments to ensure that they are correct and initial this form _____

**THE ASSESSMENT PLACED ON THE REAL PROPERTY FOR SAID TAX YEAR IS AS FOLLOWS:
LINES NO. 1 AND 2 BELOW MUST BE COMPLETED. (Information is available at the assessor's office)**

1. By the Assessor:
LAND _____ IMPR. _____ FL _____ FB _____ TOTAL _____ INSTANT _____

2. Your Claim:
LAND _____ IMPR. _____ FL _____ FB _____ TOTAL _____ INSTANT _____

This appeal is based on: (You must check all that apply)
 Recent Sale Comparable Sales Assessment Equity

Continue to Page 2

Our website is a critical hub during the assessment appeal process. Property owners can find information about how to file an appeal, research properties and access the Property Assessment Appeal Portal. Please go to www.willcountysoa.com to see all the valuable information our website provides.

*** This is a brief overview of the appeal process. Please follow the Rules and Procedure Manual before filing an appeal.**

Residential Appeal Form

Appellant is responsible for completing the appeal packet properly, it includes portal access procedure, property information, comparables that support their claim, and affidavit of hearing

BY THE NUMBERS

2,375 appeals in 2016

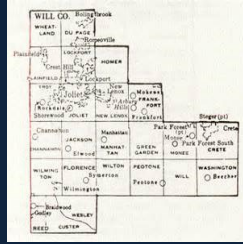
5 year change **-14%**

Property Assessment Appeals Portal.

All appellants access their appeal and the Township Assessor's evidence through the portal.



SUPERVISOR OF ASSESSMENTS



REAL ESTATE TRANSFER DECLARATIONS A.K.A. MyDec



SOA OFFICE GETTING IT DONE

The sales ratio study compares properties assessed value as of January 1 to sales from the prior 3 years. Data from sales are used to factor ratios and statistics vital to the assessment process..

REAL ESTATE TRANSFER DECLARATIONS

Once Mapping has completed their work with the Transfer Declarations, they are given to SOA to process.

The sales data from the Transfer Declarations are used by IDOR to be used in the Sales Ratio Study. The Sales Ratio Study is one of the tools Township Assessors use to assess property values.

The Transfer Declaration contains important information about the property such as:

- PIN
- Address
- Type of Deed
- Property Use
- Legal Description
- Buyer and Seller information
- Sale price

It is very important that we count the Real Estate Transfer Declarations against the Recorder of Deeds count to ensure every sale is accounted for. Once the declarations are checked in and tabbed, then all data from the Real Estate Transfer Declaration is entered, coded, and electronically sent to IDOR through the RETD program.

This process is done on a monthly basis. Last year we processed on average 1,185 PTAX-203 forms a month.

Copies of all PTAX-203s are sent to the appropriate Township Assessor. They keep these on file to assist taxpayers and to have the most current and correct sales data information.

PTAX-203 Illinois Real Estate Transfer Declaration

Please read the instructions before completing this form. This form can be completed electronically at tax.illinois.gov/retd.

Step 1: Identify the property and sale information.

1 Street address of property (or 911 address, if available) _____
City or village _____ ZIP _____
Township _____

2 Write the total number of parcels to be transferred: _____

3 Write the parcel identifying numbers and lot sizes or acreage.
Property index number (PIN) Lot size or acreage
a _____
b _____
c _____
d _____
Write additional property index numbers, lot sizes or acreage in Step 3.

4 Date of instrument: _____
Month / Year

5 Type of instrument (Mark with an "X"):
 Quit claim deed Executor deed Warranty deed
 Beneficial interest Other (specify): _____

6 Yes No Will the property be the buyer's principal residence?
7 Yes No Was the property advertised for sale?
(i.e. media, sign, newspaper, realty)

8 Identify the property's current and intended primary use.
Current intended (Mark only one item per column with an "X")
a _____ Land/lot only
b _____ Residence (single-family, condominium, townhome, or duplex)
c _____ Mobile home residence
d _____ Apartment building (8 units or less) No. of units: _____
e _____ Apartment building (over 8 units) No. of units: _____
f _____ Office
g _____ Retail establishment
h _____ Commercial building (specify): _____
i _____ Industrial building
j _____ Farm
k _____ Other (specify): _____

9 Identify any significant physical changes in the property since January 1 of the previous year and write the date of the change.
Date of significant change: _____ / _____ / _____
(Mark with an "X")
 Demolition/damage Additions Major remodeling
 New construction Other (specify): _____

10 Identify only the items that apply to this sale. (Mark with an "X")
a _____ Fulfillment of installment contract —
year contract initiated: _____
b _____ Sale between related individuals or corporate affiliates
c _____ Transfer of less than 100 percent interest
d _____ Court-ordered sale
e _____ Sale in lieu of foreclosure
f _____ Condemnation
g _____ Short sale
h _____ Bank REO (real estate owned)
i _____ Auction sale
j _____ Seller/buyer is a relocation company
k _____ Seller/buyer is a financial institution or government
l _____ Buyer is a real estate investment trust
m _____ Buyer is a pension fund
n _____ Buyer is an adjacent property owner
o _____ Buyer is exercising an option to purchase
p _____ Trade of property (simultaneous)
q _____ Sale-leaseback
r _____ Other (specify): _____

11 _____
12a _____
12b _____
13 _____
14 _____
15 _____
16 _____
17 _____
18 _____
19 _____
20 _____
21 _____

Step 2: Calculate the amount of transfer tax due.
Note: Round Lines 11 through 18 to the next highest whole dollar. If the amount on Line 11 is over \$1 million and the property's current use on Line 8 above is marked "a," "i," "j," "k," "l," "m," "n," "o," "p," "q," "r," or "s," complete Form PTAX-203-A, Illinois Real Estate Transfer Declaration Supplemental Form A. If you are recording a beneficial interest transfer, do not complete this step. Complete Form PTAX-203-B, Illinois Real Estate Transfer Declaration Supplemental Form B.

11 Full actual consideration \$ _____

12a Amount of personal property included in the purchase \$ _____

12b Was the value of a mobile home included on Line 12a? Yes _____ No _____

13 Subtract Line 12a from Line 11. This is the net consideration for real property. \$ _____

14 Amount for other real property transferred to the seller (in a simultaneous exchange) as part of the full actual consideration on Line 11 \$ _____

15 Outstanding mortgage amount to which the transferred real property remains subject \$ _____

16 If this transfer is exempt, use an "X" to identify the provision. \$ _____

17 Subtract Lines 14 and 15 from Line 13. This is the net consideration subject to transfer tax. \$ _____

18 Divide Line 17 by 500. Round the result to the next highest whole number (e.g., 61.02 rounds to 62). \$ _____

19 Illinois tax stamps — multiply Line 18 by 0.50. \$ _____

20 County tax stamps — multiply Line 18 by 0.25. \$ _____

21 Add Lines 19 and 20. This is the total amount of transfer tax due. \$ _____

PTAX-203 (9-10-10) This form is submitted in accordance with 35 ILCS 200/1-1 of any Ordinance of this Information is REQUIRED. This form has been approved by the Forms Management Center. IL-492-0227 Page 1 of 4

123 | Illinois Department of Revenue

**PTAX-203
(or Real Estate Transfer
Declaration)**

BY THE NUMBERS

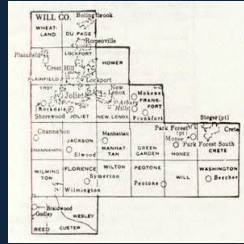
14,223 PTAX -203 processed
in 2016

5 year change **+84%**

Real Estate Transfer Declaration Program
All sales data from the PTAX-203 is entered
and sent electronically to IDOR



SUPERVISOR OF ASSESSMENTS



EXEMPTIONS PREFERENTIAL ASSESSMENTS



SOA OFFICE GETTING IT DONE

The Supervisor of Assessments office administers all exemptions for the taxpayers of Will County. All Exemptions follow the rules and regulations set up by IDOR. When processing exemptions, every case is different and must be evaluated on a case by case basis, requiring many hours of research, follow up phone calls, and letters.

EXEMPTIONS

There are many possible exemptions that taxpayers could qualify for. They include the following which the taxpayer **must re-apply** every year:

- Senior Citizen Assessment Freeze
- Homestead Exemption
- Disabled Person Homestead Exemption
- Returning Veteran Exemption
- Disabled Veteran Exemption
- Veteran's Organization Assessment Freeze
- Fraternal Organization Assessment Freeze

Other available exemptions are a one-time application process, they include:

- General Homestead Exemption
- Senior Citizen Homestead Exemption
- Home Improvement Exemption
- Disaster Area

Exemptions come to the office by mail, in person or from the Township Assessor. We verify every applicant's information against the Real Estate Program to ensure correct ownership.

All Exemptions processed in our office are verified for qualification requirements. The property owner must meet all requirements to be eligible. All employees must be well versed in the exemptions to be able to process applications and answer all taxpayer questions.

BY THE NUMBERS

24,561 exemptions in 2016
5 year change

+31%

PREFERENTIAL ASSESSMENTS

Certain properties may receive a reduced, or **preferential, assessment** if specific qualifications are met. Examples of properties that fall into preferential assessments are:

Open Space

Land is considered Open Space if it is 10 acres or more, the land has been used for open space purposes for 3 years before applying for preferential assessment, and its exclusive use is to:

- Maintain Natural or Scenic Resources,
- Promote Conservation
- Preserve Historic Sites
- Enhance the Value to the Public
- Protect Air or Water Supplies, **OR**
- Conserve Landscapes, *i.e. golf courses*

Open Space land owners must re-apply every year through our office.

Model Home

Any single family dwelling, townhouse or condominium that is not occupied and used as a display home, condo or townhouse for potential buyers is eligible for a preferential assessment. Model homes are assessed at the value the land had before construction.

- There can not be more than 3 model homes in a 3 mile radius.
- Preferential Assessments are eligible for a 10 year period and,
- Must apply annually through our office.

Conservation Stewardship Plan

Property owners must have 5 or more contiguous acres of unimproved woodland, prairie, wetlands, or other vacant and undeveloped land not used for residential or commercial purposes may qualify for conservation stewardship assessment. Property owners apply through the Illinois Department of Natural Resources. IDNR notifies us once the plan has been approved.

Farmland

Farmland is assessed according to its Soil type. Each soil type is given a number based on its suitability for growing crops, referred to as Productivity Index Numbers. Each Productivity Index Number is given a per acre value which is certified by the Illinois Department of Revenue.

Soil productivity is based on its potential ability to produce crops or plants under specified environmental conditions. These soil types were created by a number of environmental scientists from the University of Illinois Urbana-Champaign, College of Agriculture.

There are 49 different soil types and cropland may have many multiple soil types within a single farm.

Farmland is eligible for the preferential assessment after the 2nd full year the land has been farmed.

Forestry

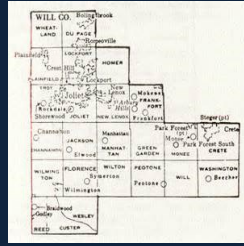
Property owners can get preferential assessments on land with 10 or more acres that is under a forestry management plan designated as such by the Illinois Department of Natural Resources. Land is considered "other farmland" and is valued at 1/6th of the Productivity Index, used to value farmland. IDNR informs our Chief County Assessment Officer of land approved for the Forestry Management Plan so we can adjust their assessment.

BY THE NUMBERS

8,865 Farmland Parcels
262,546 acres of farmland
in Will County



SUPERVISOR OF ASSESSMENTS



CERTIFICATE OF ERROR TAX-EXEMPT PROPERTIES



SOA OFFICE GETTING IT DONE

The Supervisor of Assessments office processes all Certificates of Error, and Non-Homestead Tax-Exempt applications. Certificates of Error and Non-Homestead Tax-Exempt applications are processed according to the rules and regulations set up by IDOR.

CERTIFICATE OF ERROR

A Certificate of Error is needed to correct a current tax bill because of a factual error or a missed exemption.

State Law requires us to correct tax bills and we must thoroughly verify that changes are warranted because these changes effect all taxing bodies involved.

To begin a Certificate of Error, a form is filled out and proper documentation for the change is reviewed.

- Add, Delete or Pro-rate any Exemption
- Clerical Error
- Factual Error, *i.e. fire damage, wrong square footage, etc.*

A Certificate of Error is initiated by a Township Assessor, or SOA Clerk.

A SOA deputy reviews all Certificates of Error. All Certificates of Error are then reviewed by the Chief Supervisor of Assessment and then the Board of Review.

Once the SA and Board of Review has signed off on the Certificate of Error it is then sent to the State's Attorney. The Certificate of Error is presented to a judge and a court order is issued to make the correct changes to the tax bill.

CERTIFICATE OF ERROR REQUEST FORM

Assessment Year _____ Certified By _____

Date of Request _____

Township _____ Name _____

PIN _____ Address _____

Phone () _____

Certificate of Error Reason Code _____

Certificate of Error Reason for Change:

Change From: Assessment	Land	Building	Farmland	Farm-Bldg	Total
			Open Space	Instant Assessment	
Change To: Assessments	Land	Building	Farmland	Farm-Bldg	Total
			Open Space	Instant Assessment	

PLEASE NOTE: All Certificates of Error with Reason Code "C" (Factual/Posting Error) **must** include the following:

1. Copy of the old Property Record Card
2. Copy of **new corrected** Property Record Card
3. Copy of fire report - if due to fire
4. Copy of demolition report/confirmation of demolition

Signature of Owner _____ Signature of Township Assessor/ Administrative Staff _____

Certificate of Error

This must contain correct property, taxpayer information, reason code for change, incorrect assessment and new correct assessment.

NON-HOMESTEAD PROPERTY TAX EXEMPTION

All tax-exempt applications are processed in the SOA Office. To qualify for tax-exempt status an organization must be an exclusively beneficent and charitable, religious, educational, or governmental organization, **and** own the property that is used exclusively for charitable, religious, educational, or governmental purposes and not leased or used for profit.

The SOA assists applicants and verifies that the application is filed out correctly and all supporting documentation is included with the application.

Which includes the following:

- Proof of ownership, (deed, contract for deed, title insurance policy, condemnation order and proof of payment, etc.)
- A picture of the property,
- Any leases or contracts on the property, and
- A notarized affidavit of use of the property.

The completed application, along with all required documents, is given to the Will County Board of Review. The Board of Review evaluates application and supporting documentation submitted before making a **recommendation** to the Illinois Department of Revenue.

All of the documents are then forwarded to the Illinois Department of Revenue for a final determination.

BY THE NUMBERS

3,297 Certificates of Error
in 2016

5 year change

+530%

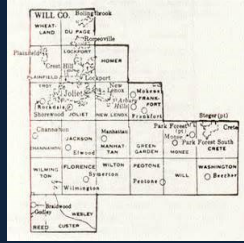
BY THE NUMBERS

6,710 tax-exempt parcels
which is 2.5% of total
parcels in Will County

2.5%



SUPERVISOR OF ASSESSMENTS



EQUALIZATION PROCESS

Illinois statute require that assessed values of non-farm properties equal 33 1/3% of market value. Assessments MUST be uniform and equitable. Assessment uniformity ensures equal distribution of the tax burden, fair distribution of state monies, and the tax rate is applied equitably .

EQUALIZATION PROCESS IN WILL COUNTY

Every December the Chief County Assessment Officer (CCAO) holds the Annual Township Assessor Meeting, required by statute.

- CCAO informs Township Assessors of their 3-year median level of assessment.
- CCAO tells the Township Assessors what increase/decrease is needed in assessments to arrive at the state required 33 1/3%.

From January - July 1

- Township level opens
- Township Assessors begin their work of reassessing properties within their jurisdiction.

The Township level closes and the Supervisor of Assessment level opens,

- IF the Township Assessor/s do not meet the required 33 1/3 % level of assessment, the CCAO will apply a township multiplier.
- Proposed Change Notices are mailed to taxpayers.
- A tentative abstract is sent to IDOR for certification that the county's assessments are within 1% of the statutory 33 1/3% assessment.

The Supervisor of Assessment level closes and the Board of Review level opens

- The Board of Review hears all Property Assessment Appeals and enter those decisions by December 31.
- They also make any other necessary changes by December 31.
- CCAO send the final abstract for final certification to IDOR. IDOR is certifying that the county level of assessment is at the 33 1/3 % level of assessment.
- IF the county is NOT at the statutory level of assessment, IDOR will apply an equalization factor to ALL parcels in the county. Having an equalization factor applied at the county level is unwanted. Let me explain, if one townships assessments are off and all other townships are assessed at the statutory 33 1/3% those property owners in townships that have correct assessments will bear an undue tax burden because of the one townships incorrect assessments.

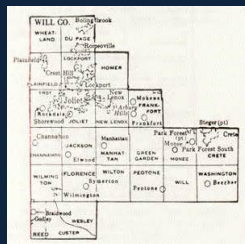
In 2017, Will County's
assessment level was
33 1/3 EXACTLY!!

In the last 15 years, Will
County has been the 1st
county out of 102 counties in
Illinois to received
certification from IDOR!
Keeping out tax cycle timely!!

Will County has
NOT received ANY
Equalization Factor from
IDOR in 28 years!!!!



SUPERVISOR OF ASSESSMENTS



TAX FORUMS & SPECIAL EVENTS WEBSITE

REACHING OUT TO THE COMMUNITY



It is crucial to have an informed community. We have several different approaches to connect with the community, educating them on the assessment process, exemptions and professional continuing education through our forums, events and website..

TAX FORUMS

It is our goal to have a well informed taxpayer. Tax Forums are one method to educate taxpayers.

Tax Forums are scheduled throughout the year. We partner with Illinois legislators, Will County Board members, Township Assessors and Will County professionals to speak on topics that are important to the taxpayers of Will County.

We have been a part of approximately 75-100 Tax Forums over the past 7 years, topics include:

- Understanding Exemptions
- Property Assessment Appeals
- Understanding the Assessment Process
- Farm Forums
- What You Should Know About Your Tax Bill

We also provide Classes for Will County Professionals for their continuing education requirements. Associations we have provided continuing education for are:

- Will County Bar Association
- Will/Grundy Realtors Association

EXEMPTION SPECIAL EVENTS

Exemption time in our office is always a busy time for us. Exemption Special Events provide seniors and veterans the opportunity to sign up for exemptions at locations throughout Will County that are most convenient for them.

Exemptions Special Events allows us the opportunity to talk directly with seniors and veterans to answer questions about their concerns/problems and assist them with their exemption applications. Speaking directly to the taxpayer providing us the chance to correct any misinformation.

We conduct about 35 Exemption Special Events a year. We conduct these events at:

- Township Assessors Offices
- Public Libraries
- 55+ Active Adult Communities
- Will County Fair

The feedback we get from these events helps us improve on the services we provide. We always get positive feedback from our senior community. They are so appreciative of the service we provide.

SOA WEBSITE

In 2005, we saw the need to create a place where people can get answers to their questions regarding their assessments and about other services we provide.

We designed our website to be a central point of information that can be accessed 24/7. Taxpayers can, at their convenience, can view the following:

- Office Hours and Location
- Answers to Questions
- Download Application Forms
- Conduct Property Searches
- Township Assessor Information
- Appeal Information
- Events Calendar
- Links to other Governmental Agencies

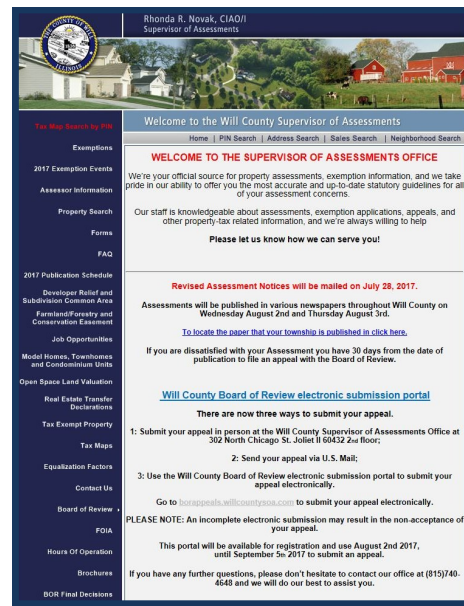
And much, much more!

BY THE NUMBERS

2,389 exemptions from Senior Events in 2016

5 year change

+17%



Visit our website at www.willcountysoa.com

