



Department Update to Standing Committee

Finance & Administration

**Robert Glueckert - Chief County Assessment Officer
February 29, 2024**

Department Overview



- **Four Primary Area's of Responsibility**

- **Chief County Assessment Office** coordinates all property assessment activities. This includes supporting the work of the 18 local township assessors. Additionally responsible for processing all preferential property assessments, exemptions and ownership record changes.

(Statutory)

- 180,865 General Homestead Exemptions
- 43,635 Senior Exemptions
- 7,940 Senior Freeze's
- 5,397 Disabled Person's/Disabled Veterans Exemptions Processed
- Certificate of Rehabilitation, Conservation Stewardship, Developers Land, Farm, Forestry Management, Demonstration Home Assessment (Model Home), Open Space Valuation & Affordable Housing Tax Credit.
- Ownership Record Changes – 20,226

Department Overview



- Four Primary Area's of Responsibility
 - **Board of Review** acting as an unbiased intermediary between assessors and taxpayers, undertakes an important role in striving for equitable and fair property assessments in Lake County through the assessment appeal process.

(Statutory)

- Tax Year 2019 25,181 Assessment Appeals Filed
- Tax Year 2020 19,847 Assessment Appeals Filed
- Tax Year 2021 12,513 Assessment Appeals Filed
- Tax Year 2022 7,288 Assessment Appeals Filed
- Tax Year 2023 12,083 Assessment Appeals Filed

Department Overview



- **Four Primary Area's of Responsibility**
 - **Tyler Tax and Advisory Group** provides technical support/knowledge back up to the Tax Extension division of the County Clerks Office and to the Treasurer's Office. **(County Objective) Internally consolidate enterprise services to lower costs and improve service delivery through leveraging subject matter expertise.**

Department Overview Continued



- **Four Primary Area's of Responsibility**

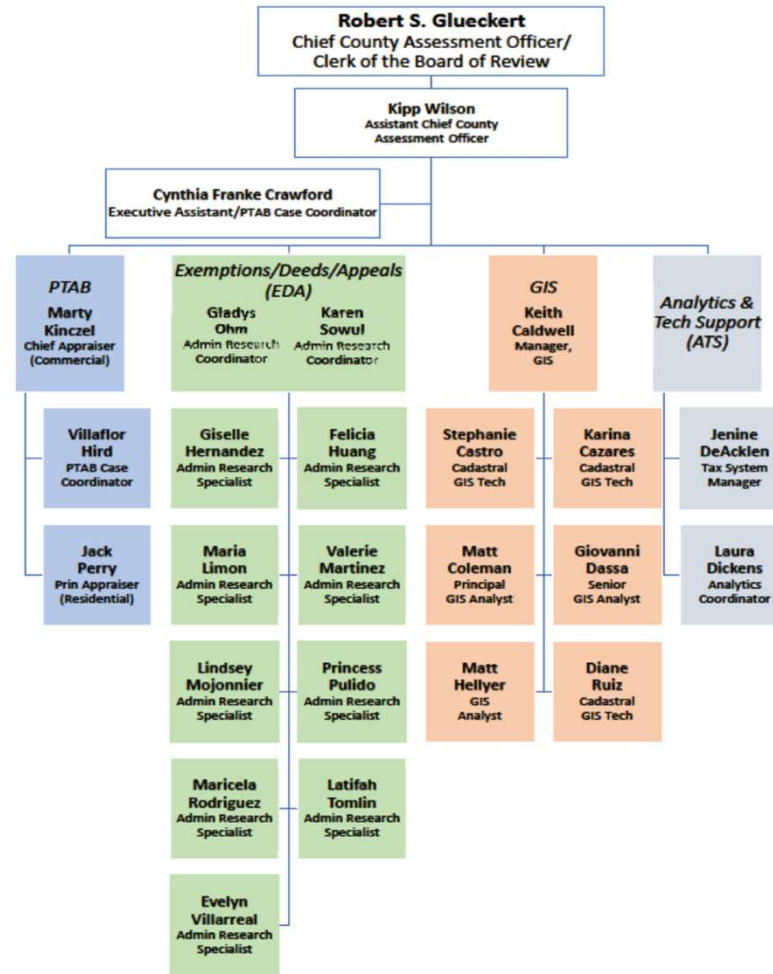
- **Graphic Information Services (GIS)**

- Tax System and Land Records- Assign addresses, consolidate and divide tax parcels on request, maintain tax parcels and district boundaries pursuant to deeds, subdivision plats and other legal documents.
 - Customer Service - Aid the public in using, interpreting and understanding GIS web applications, maps and GIS data products. Provide technical assistance to departments that empowers them to leverage the benefits of GIS. Provide coordination so that all County GIS users create compatible data that integrates with the County program.
 - GIS System Management - Develop hardware plans to address capacity and performance needs, test and evaluate new releases of GIS software and coordinate installation and implementation, monitor the performance of enterprise GIS resources, and develop strategic plans for enterprise GIS resources.
 - GIS Data Development - Acquire or develop and maintain data layers needed for County applications but not the responsibility of any existing County department, assist with the acquisition or development of data layers needed by County applications.
 - GIS Applications - Provide applications that are effective, secure, easy to use, based on COTS and that provide meaningful information to stakeholders and the public.
 - Cooperative Opportunities - Work cooperatively with outside agencies, creating data sharing and other partnership arrangements for mutual benefit.
 - (County Objective) Internally consolidate enterprise services to lower costs and improve service delivery through leveraging subject matter expertise.

Department Overview Continued



- **Staffing**
 - **29 Full Time Staff Members**
 - **No unfilled vacancy's**
 - **During Board of Review Season and dependent on need, an additional 30 Alternate Board of Review Members can be call on, all certified by the Illinois Department of Revenue, compensated by the county as contract labor.**
- **Total departmental budget for FY24**
 - **\$3,351,290**



Previous 12 Months



- **TrueRoll Software Implementation – An end-to-end solution for managing exemption roll accuracy and new application verification.**
 - **This system instituted in June of 2023 has recaptured \$2,710,000 in tax year 2022 assessed value equating to an estimated \$813,897.10 in actual tax dollars.**
 - **Currently we have recovered \$11,856,000 in assessed value for tax year 2023.**
- **100% online applications for all Preferential Assessment, Exemption Filings and Assessment Appeals through Smartfile E-Filing System.**
- **Continued strong working relationship with all 18 Townships Assessment Offices.**
- **Closely supporting County Board Members by alerting them to significant issues affecting their districts.**

Previous 12 Months



- Continued the use of “virtual” assessment appeal hearing format along with in person, telephone, and letter hearing options.
- Tyler Tax and Records Advisory Group continued to provide technical support to both the Treasurer’s Office and County Clerks Tax Extension Group
- Successfully Implemented a major upgrade to modernize/update parcel maintenance procedures: GIS Editing Environment & Record Tracking
- Significant progress on standardizing addressing system (site and taxpayer) along with standardizing tax-exempt names in our property ownership database.
- Established a succession plan related to GIS after experiencing 3 out of 7 long term employee’s retirements.

Next 12 Months



- Expand the use of TrueRoll to include identifying parcels that would qualify for a preferential exemption.
- Address the validity of Non-Homestead Exemptions currently authorized.
- Overall spending at or below the 2024 budget projection. (Strategic Initiative/Goal: Fiscal Responsibility)
- Promote DEI training throughout this office's workforce.
- Continuing Board of Review alternate recruiting and training. (Strategic Initiative/Goal: Exceptional Service, Operational Excellence)
- Continued elimination of dual address in Lake County. (Strategic Initiative/Goal: Leadership, Exceptional Service Operational Excellence)
- Continued Ownership records clean up. (Strategic Initiative/Goal: Operational Excellence)
- Continued support of all GIS branches throughout all Lake County Departments. (Strategic Initiative/Goal: Inter-Organization Cooperation)
 - Evaluation of GIS Coordinated Services throughout Lake County (Strategic Initiative/Goal: Inter-Organization Cooperation)
- Succession planning for the GIS Manager's Position (Strategic Initiative/Goal: Operational Excellence)



Questions