



LakeCounty
Chief County Assessment Office



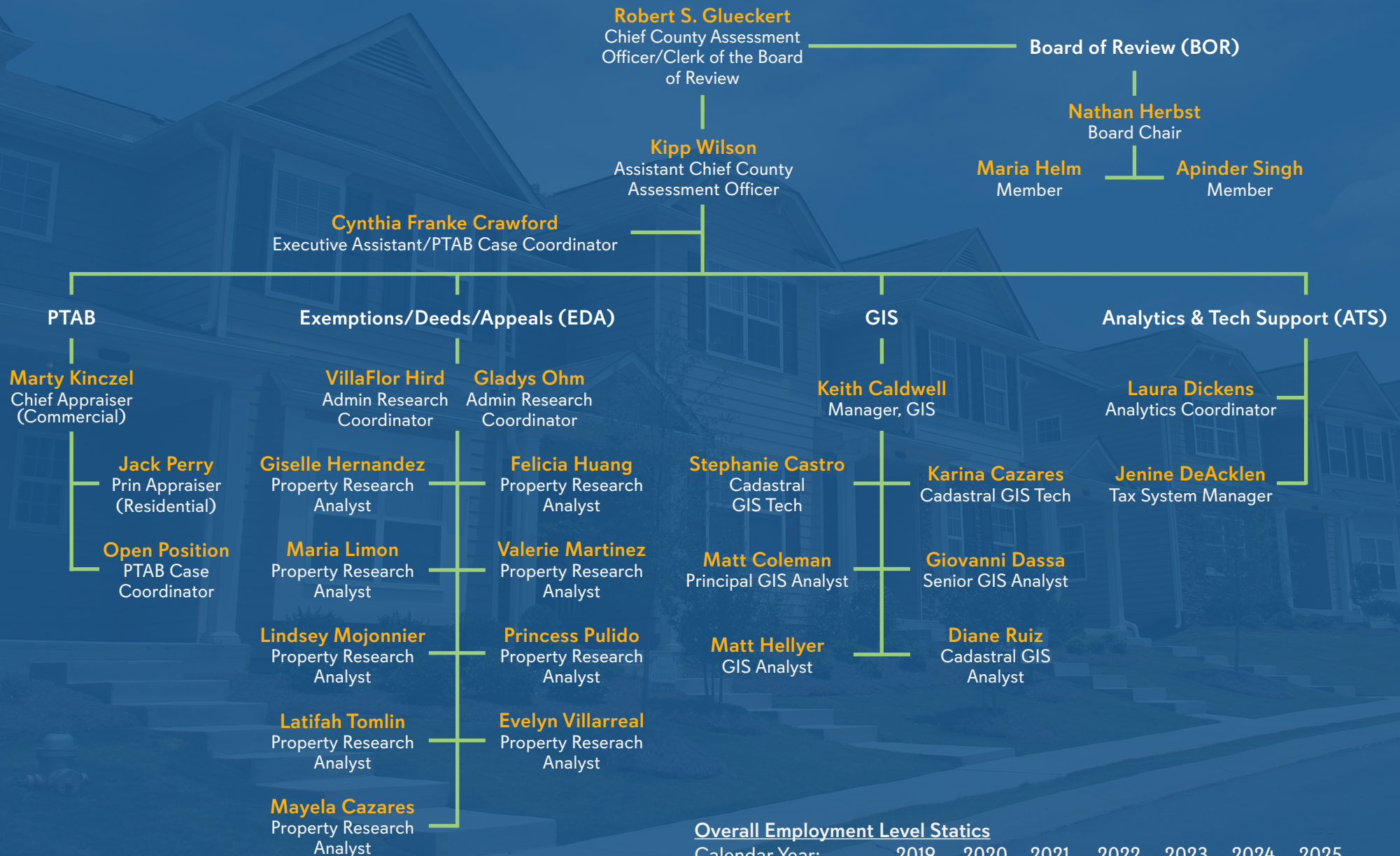
Annual report for year
2024-2025

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Chief County Assessment Office

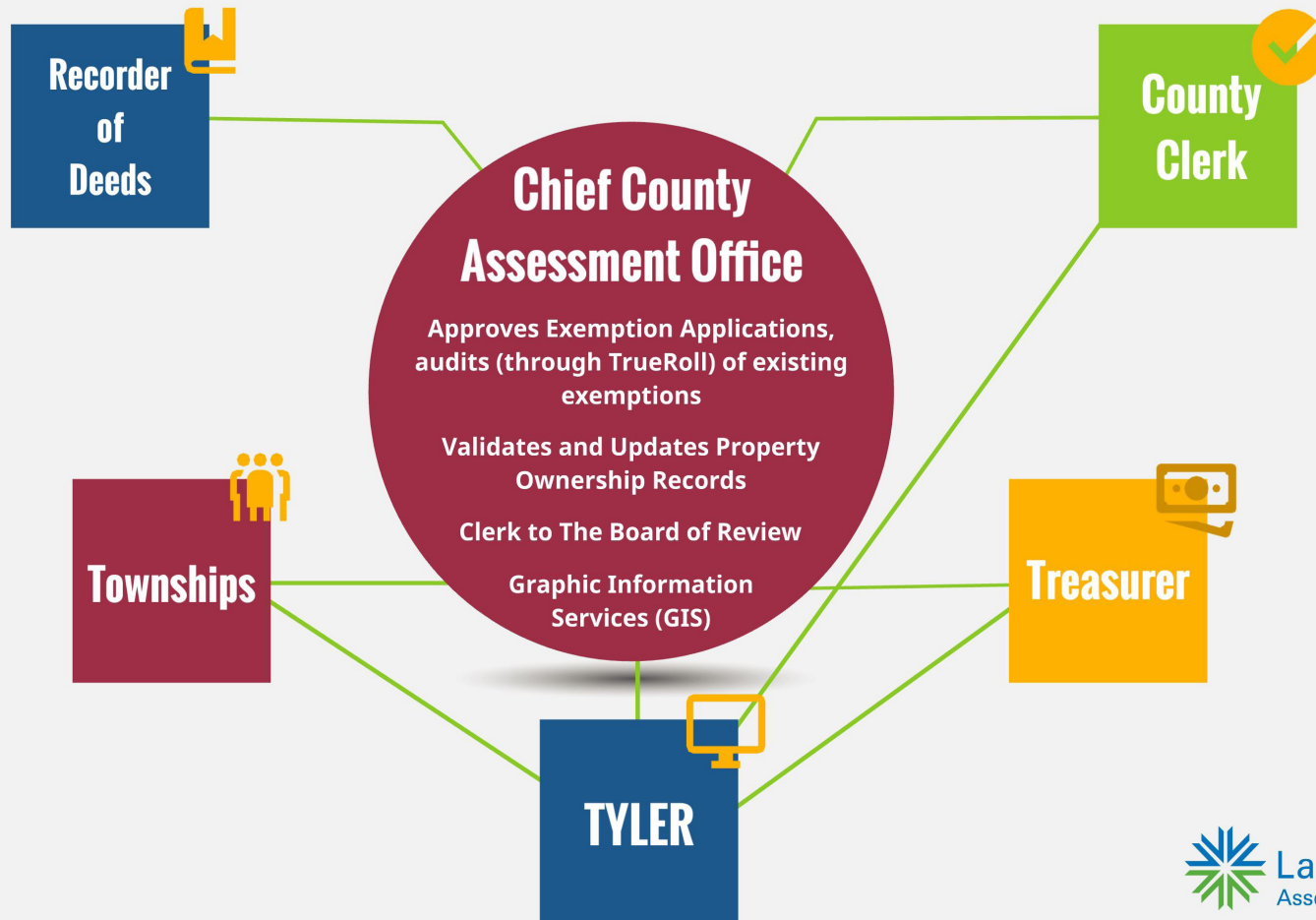
ORGANIZATIONAL CHART



Overall Employment Level Statics

Calendar Year:	2019	2020	2021	2022	2023	2024	2025
Employee Total:	28	29	29	29	29	29	29

The Chief County Assessment Office's Role in the Property Tax Process



Recorder of Deeds

Sends Recorded Property Documents to CCAO for:

Validation – Confirming Grantor/Grantee

- **Confirms legal description of Property being Transferred**
- **CCAO handles divisions and consolidations of parcels**
- **Assign's new Property Index Number (PIN)**
- **Updates Ownership Record**

Townships

Receive Assessment Books by July 15th of each tax year from the 18 elected township assessors

CCAO equalizes township assessments per Illinois Statute to a 3 year 33 1/3 average level of assessment

CCAO publishes assessments as required by code annually and sends out the “Blue Assessment Notices” to Lake County Property owners of proposed assessment

Manages the Board of Review annual appeals and continues to offer appeals via Zoom platform, phone or by letter.

County Clerk

CCAO provides final county assessments to the County Clerks for tax extension work

Treasurer

CCAO assessment and exemption data printed on tax bill

Year round, adjustments to assessed values based PTAB decisions, late filed exemption applications, court decisions and omitted assessments; provided to the Treasurer for Property Tax Bill recalculation.

TYLER

The CCAO is the primary administrator and liaison of the Tyler Tax System

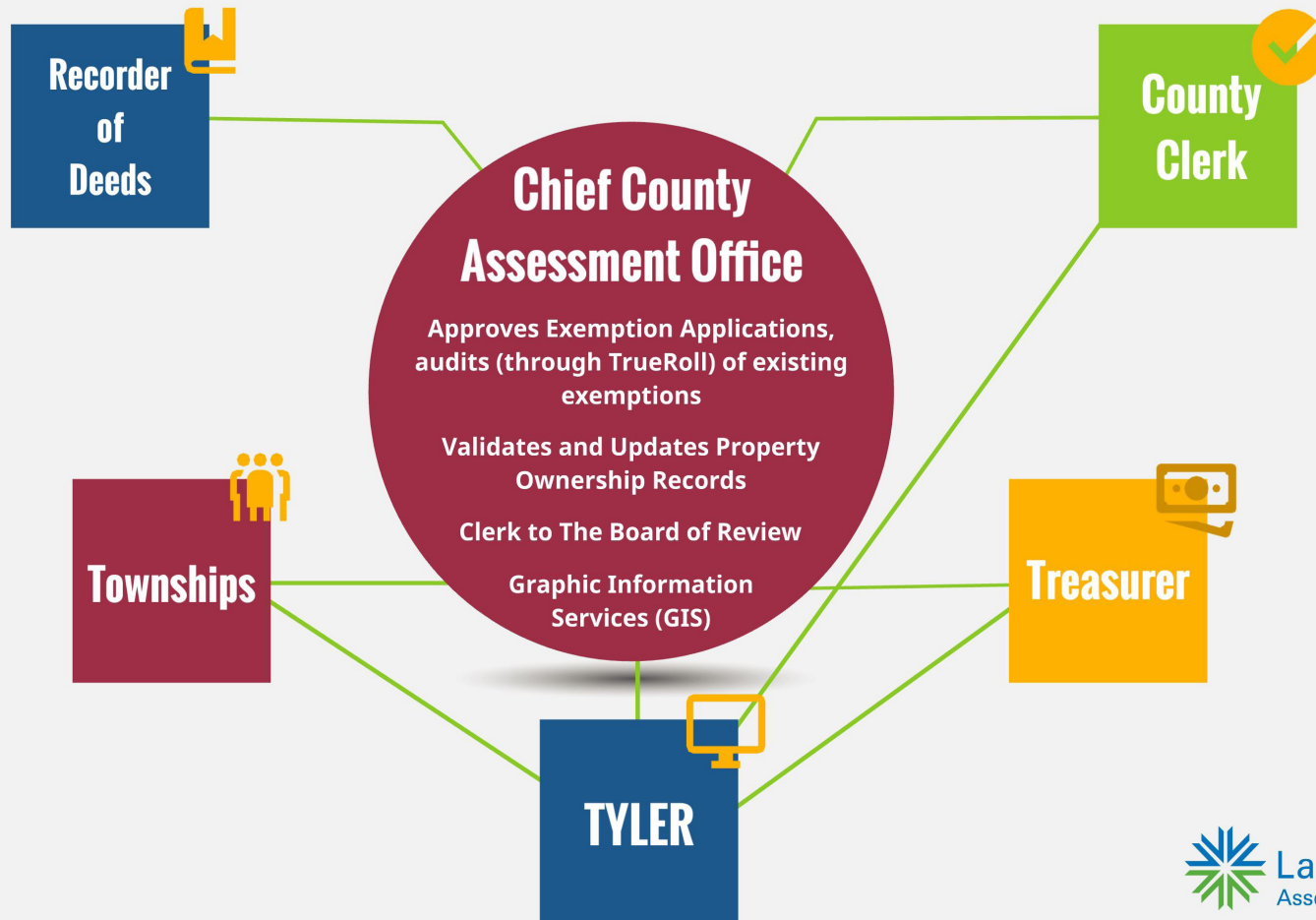
Tyler Tax and Administrative Group lead by the CCAO responsible for technical assistance and new program development.

Primary liaison between County and township assessor's systems, regardless of the type of system utilized at the township level

Continuing our paperless filing system, the group maintains our Smart E-Filing System for all applications, and workflow internally.

Maintains Lake County's CCAO website

The Chief County Assessment Office's Role in the Property Tax Process

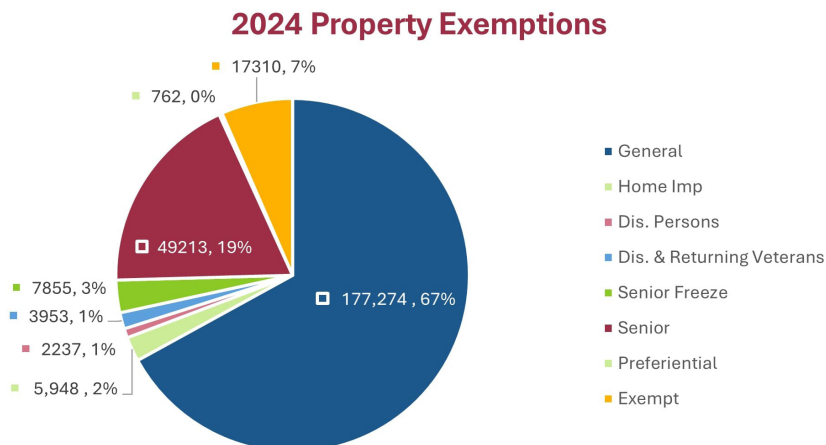


The Chief County Assessment Office in Lake County can be divided into Four areas of responsibility:

1. Chief County Assessment Office as directed by the Illinois Property Tax Code coordinates all property assessment activities. (Statutory) Activities include:

- ♦ Supporting the work of the 18 local township assessors
- ♦ Processes all property exemptions to include:
 - ◊ General Homestead Exemption, Home Improvement Exemption, Homestead Exemption Recapture, Natural Disaster, Non-Homestead Exemptions, Senior Homestead Exemption, Low-Income Senior Citizen's Assessment Freeze, Benefit Access Program, Veterans & Disabled Persons, Homestead Exemption for Persons with Disabilities, Disabled Veterans Exemption, Returning Veterans Exemption & Standard Exemption for Veterans with Disabilities
- ♦ Processing all preferential property assessments to include:
 - ◊ Certificate of Rehabilitation, Conservation Stewardship, Developers Land, Farm, Forestry Management, Demonstration Home Assessment (Model Home), Open Space Valuation & Affordable Housing Tax Credit.
- ♦ Maintains property ownership records

Yearly Total Deed Counts				
2020	2021	2022	2023	2024
20,175	27,492	25,221	20,091	19,157



2. 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)

- a. Responsible for hearing all assessment appeal complaints at the County level. Plus, they have the final approval decision on all property exemptions
- b. Responsible for the defense of all appeals files with the Property Tax Appeal Board (PTAB)

3. Tyler Tax and Advisor Group provides technical support to the CCAO Office and technical/knowledge back-up to the Tax Extension division of the County Clerk's Office and to the Treasurer's Office. (County Objective)

4. Graphic Information Services (GIS) (County Objective)

- ♦ The Lake County GIS/Mapping Division is a service driven resource providing support for Lake County's land records system and for the coordination and development of an enterprise GIS for the benefit of all Lake County departments and its residents.
- ♦ Tax System and Land Records - Assign addresses, manage requests to consolidate or divide tax parcels, and maintain tax parcels and district boundaries according to legal documents.
- ♦ Customer Service - Assist the public with GIS related questions and support departments in maximizing GIS benefits.
- ♦ GIS System Management - Create hardware plans to meet capacity and performance demands, evaluate and implement new GIS software releases.
- ♦ GIS Data Development - Develop and maintain data layers for County applications not managed by existing departments.
- ♦ GIS Applications - Deliver secure, user-friendly COTS-based applications that offer meaningful information.
- ♦ Cooperative Opportunities - Collaborate with outside agencies to establish data-sharing arrangements for mutual benefit.

True Roll:

True Roll a third party software approved by the County Board which allows users to validate whether a property is or is not receiving exemptions appropriately. True Roll was initiated in June 2023. The CCAO office is the primary administrators of the software with partner access agreements to all eighteen townships.

Phase 1 identifies and remove ineligible exemptions that were being granted to parcels. The removal of ineligible exemptions results in either the value being recaptured or recovered.

Phase 2 the Unclaimed Exemption Data Request Reporting launched in April 2024, determines a parcels potential exemption qualifing eligibility. The eighteen townships are independently responsible for notifying these property owners of their potential eligibility. Eligible homeowners are encouraged to apply for exemption (s) using our Smart File E-Filing portal.

Phase I CCAO Ineligible Exemptions- Time Period April 2024 - March 2025						
2023 AV Recaptured	2024 AV Recovered	2024 AV Recaptured *	2025 AV Recovered*	Total AV	Levying Tax Body Totals \$\$	County Tax Dollars (0.58%)
\$3,829,957.00	\$8,660,835.00	\$7,486,558.00	\$1,204,511.00	\$21,181,861.00	\$2,071,586.00	\$120,152.00

2024 AV Recaptures and 2025 AV recovered = ongoing process

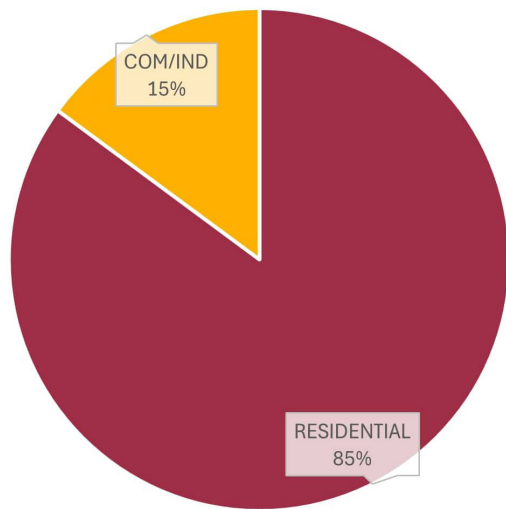
Phase II- Townships Unclaimed Exemptions Time Period June 2024 - December 2024					
2023-General	2023- Senior	2023-Disabled Pers.	2023- Low Income Senior Freeze	2023-Standard Veteran Disability	2023 Total Counts*
457	592	33	113	12	1207
2024- General	2024- Senior	2024 Disabled Pers.	2024-Low Income Senior Freeze	2024-Standard Veterans Disability	2024 Total Counts*
507	659	40	0	16	1222

*Reflects the total number of exemptions filed for each exemption type.

Board of Review Total Property Appeal cases for 2024 Tax Year

The Lake County Board of Review is composed of three full-time members with backgrounds in real estate, appointed by the Lake County Board serving two-year terms. The board is supplemented by approximately 20 additional “alternative Board of Review members” who serve the county as independent contractors. During tax year 2024, the board received and processed 8,660 property tax appeals.

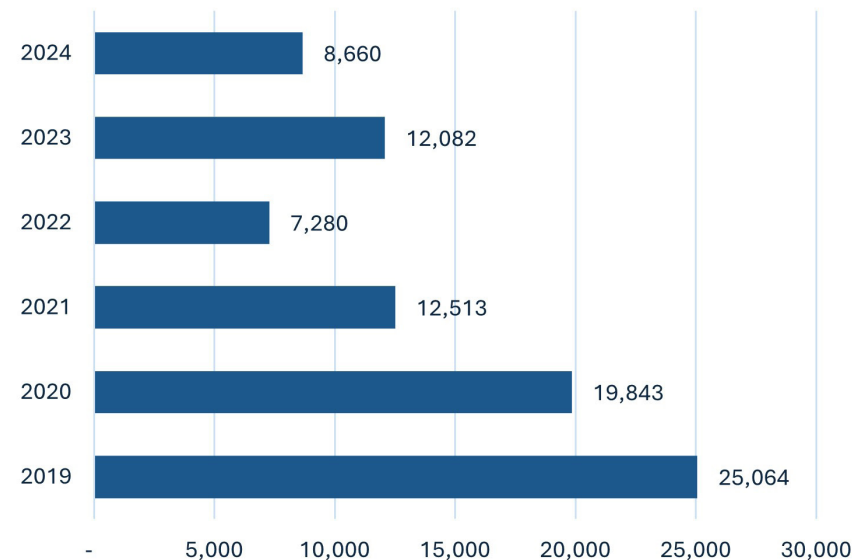
- ♦ Residential Appeals: 7,370
- ♦ Commercial Appeals: 1,290



Appeals Timeline: County Totals for the years 2019 through 2024

The total number of appeals historically filed throughout the previous assessment cycles.

Board of Review Historical Appeals



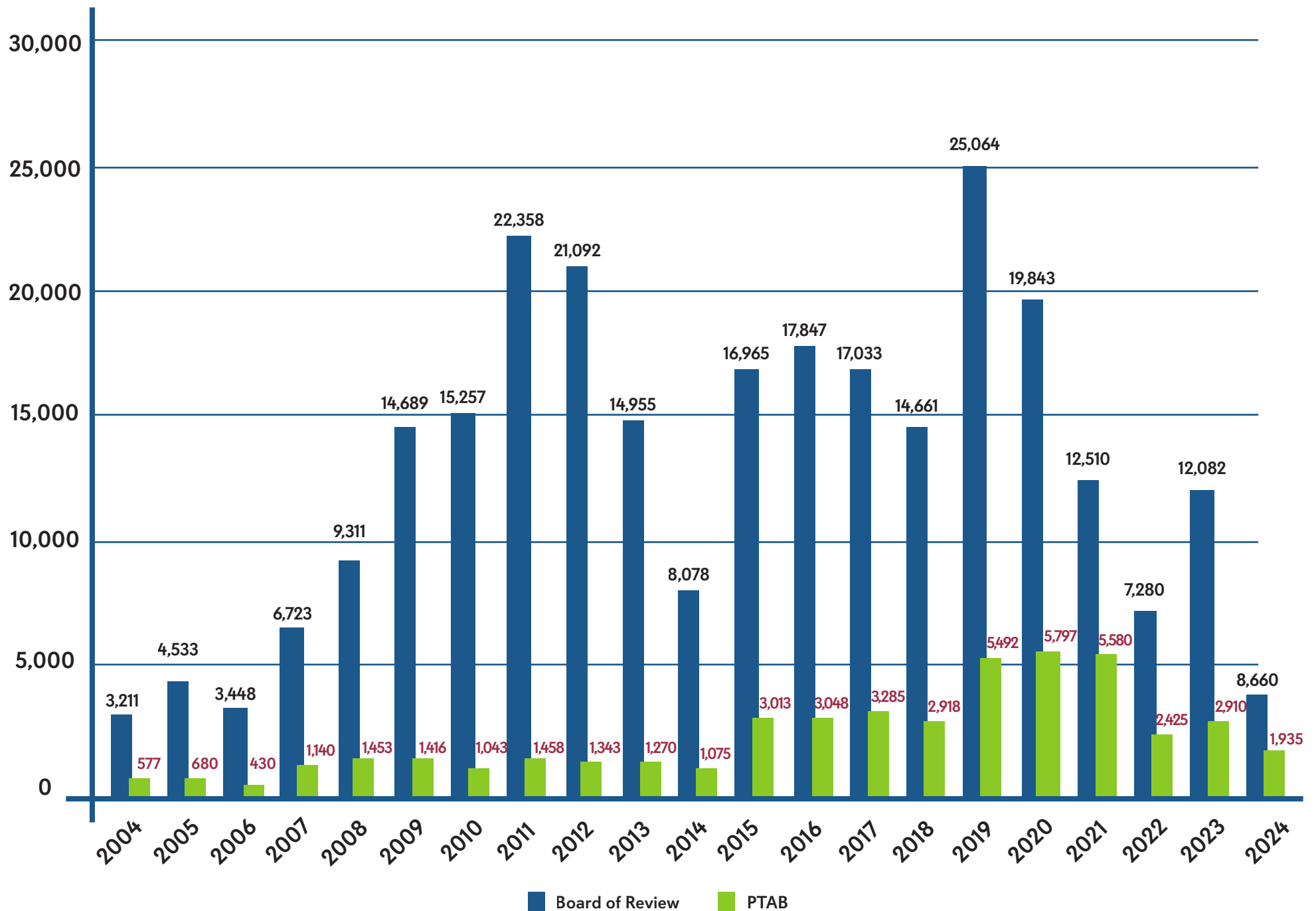


Property Tax Appeal Board-Cases defended by Board of Review at the State Level

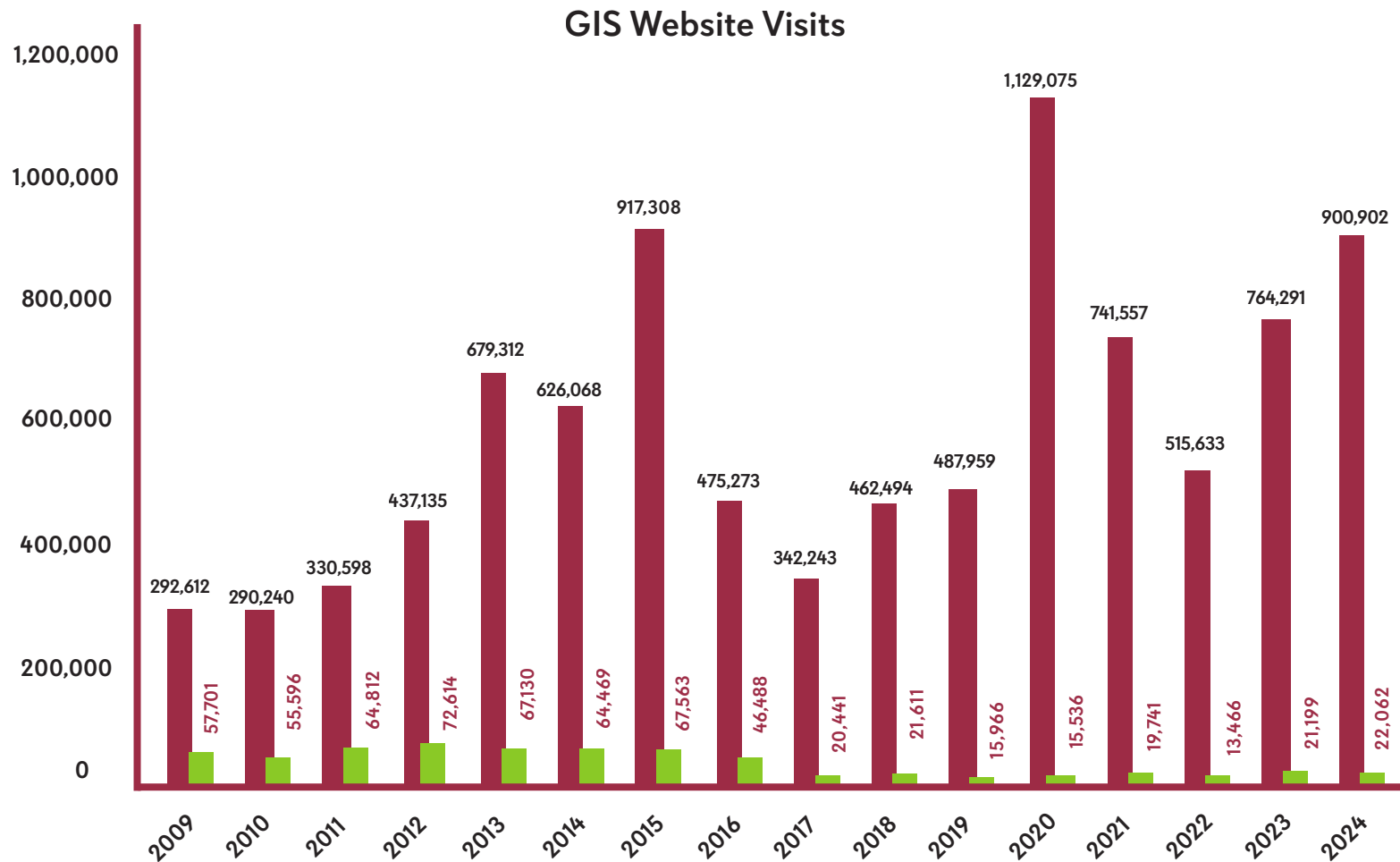
The Property Tax Appeal Board (PTAB or Board) is a quasi-judicial body providing taxpayers and taxing districts an unbiased forum to contest a property's assessment. State cases are defended by our experts representing the Lake County Board of Review. Their collaborative efforts have resulted in a significant number of cases reductions over time. Defense evidence submitted resulting in a lower percentage of reductions at the State Level. Weekly electronic case evidence uploads to the State's electronic FTP portal began in June 2021. These efficiencies provided for expedited State decisions to property owners, and positively impacted the department's efforts towards the County's Sustainability Initiatives.

Board of Review & PTAB Historical Appeal Filings

Breakdown



GIS/MAPPING



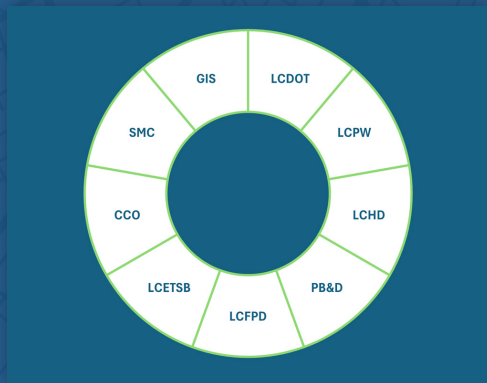
GIS Website Visits:

- ◆ Enhanced departmental operational efficiencies
- ◆ Promotes economic development
- ◆ Unbiased access to information, data & maps
- ◆ Easy to use COTS solutions
- ◆ Light footprint on county infrastructure
- ◆ 2024 County visits 6.5m vs 900k for GIS

■ Intranet GIS Website Visits
■ Internet GIS Website Visits

GIS/MAPPING CONTINUED

LAKE COUNTY DEPARTMENTS PARTICIPATING IN THE GIS ROUNDTABLE



Quarterly GIS Roundtable:

- ♦ Enhanced departmental operational efficiencies
- ♦ Promotes economic development
- ♦ Unbiased access to information, data & maps
- ♦ Easy to use COTS solutions
- ♦ Light footprint on county infrastructure
- ♦ 2024 County visits 6.5m vs 900k for GIS

Helping others leverage GIS technologies:

- ♦ Finance & Administrative Services – Provided support to Facilities & Construction Services to implement ArcGIS Indoors solution
- ♦ Lake County Coroner's Office – The addition of a Homicide Dashboard to their Lake County Coroner's Office Data Hub
- ♦ Lake County Clerk's Office – Provided election support by updating the Ballot Drop Box, Early Voting, and Election Day Polling Place finder web apps
- ♦ Lake County Administrator's Office - Updated Farmers Market Finder and Cooling Centers Finder web apps, working with Communications and LCEMA
- ♦ Solid Waste Agency of Lake County - Created "drive time" analysis of statewide Household Chemical Waste (HCW) recycling locations
- ♦ Lake County Planning, Building & Development - Provided spatial analysis for Lake County Urban Forestry Strategic Plan

Assessor Annual Report 2024-2025



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