



LakeCounty
Chief County Assessment Office

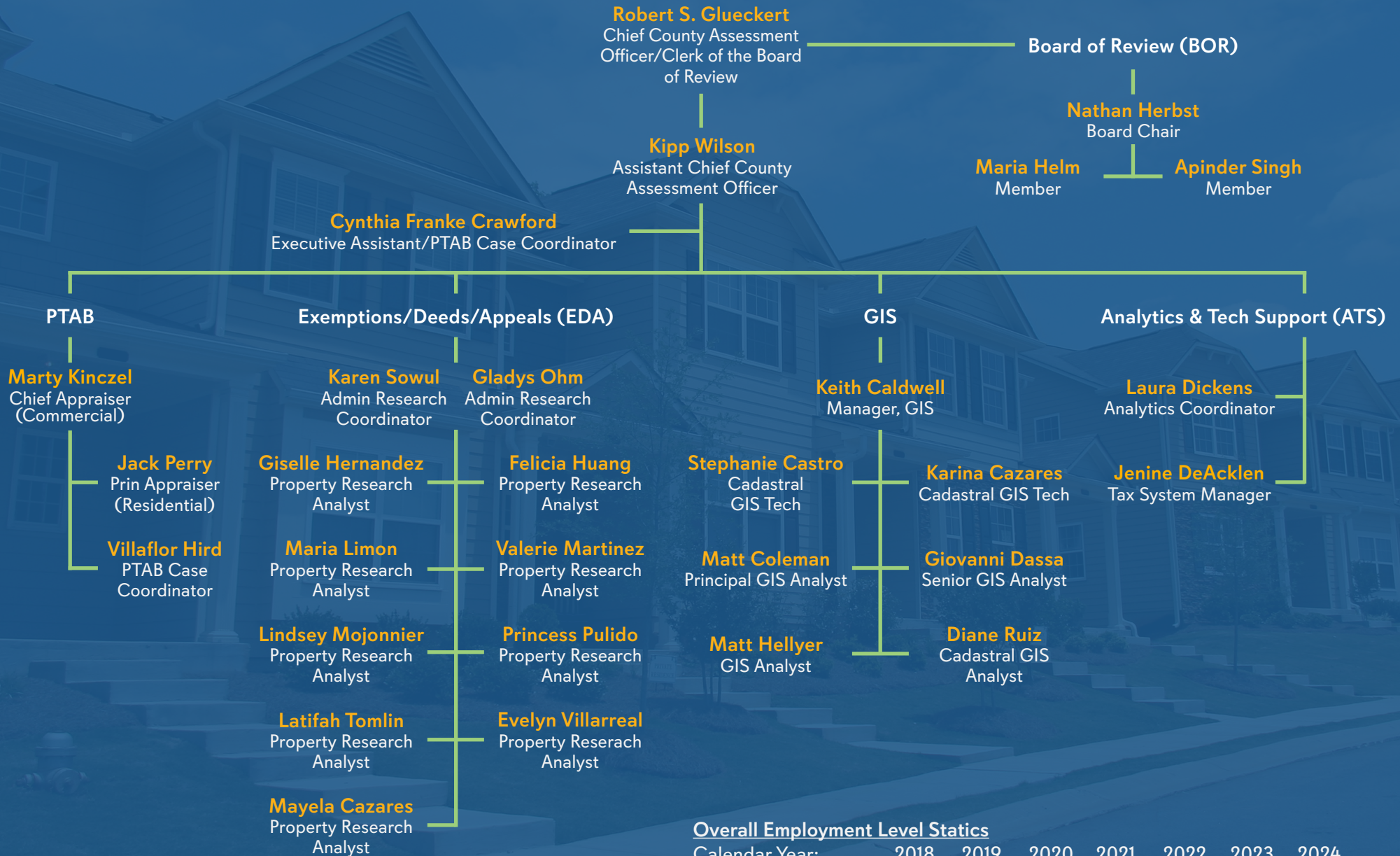


Annual report for year
2023-2024

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Chief County Assessment Office ORGANIZATIONAL CHART



Overall Employment Level Statics

Calendar Year:	2018	2019	2020	2021	2022	2023	2024
Employee Total:	28	28	29	29	29	29	29

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

- 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/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)

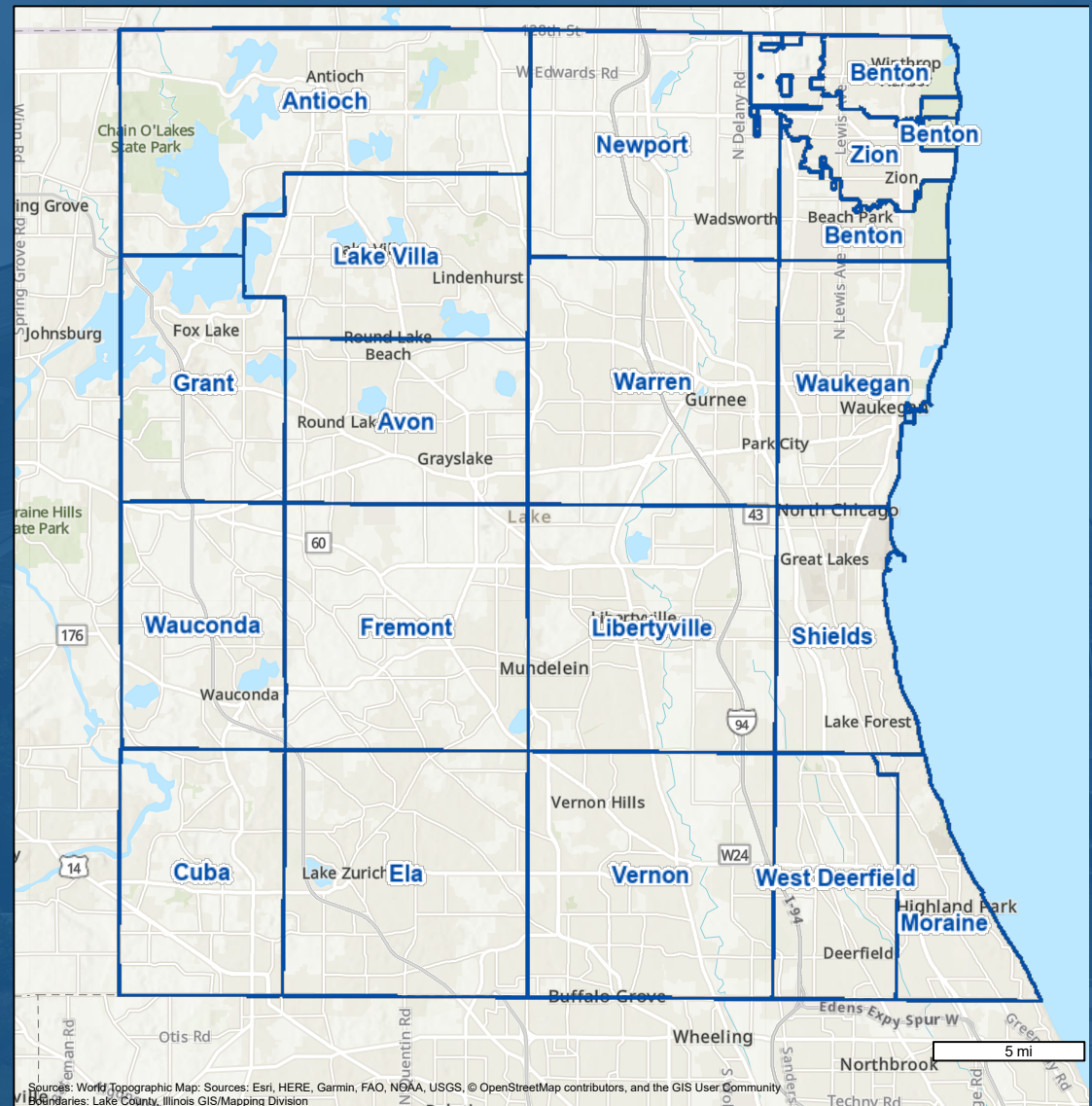
- ◆ Tax System and Land Records- Assign addresses, consolidate and divide tax parcels on request, maintain tax parcels and district boundaries pursuant to deeds, subdivision plats and other legal documents.
- ◆ Customer Service - Aid the public in using, interpreting and understanding GIS web applications, 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.

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



Lake County TOWNSHIPS

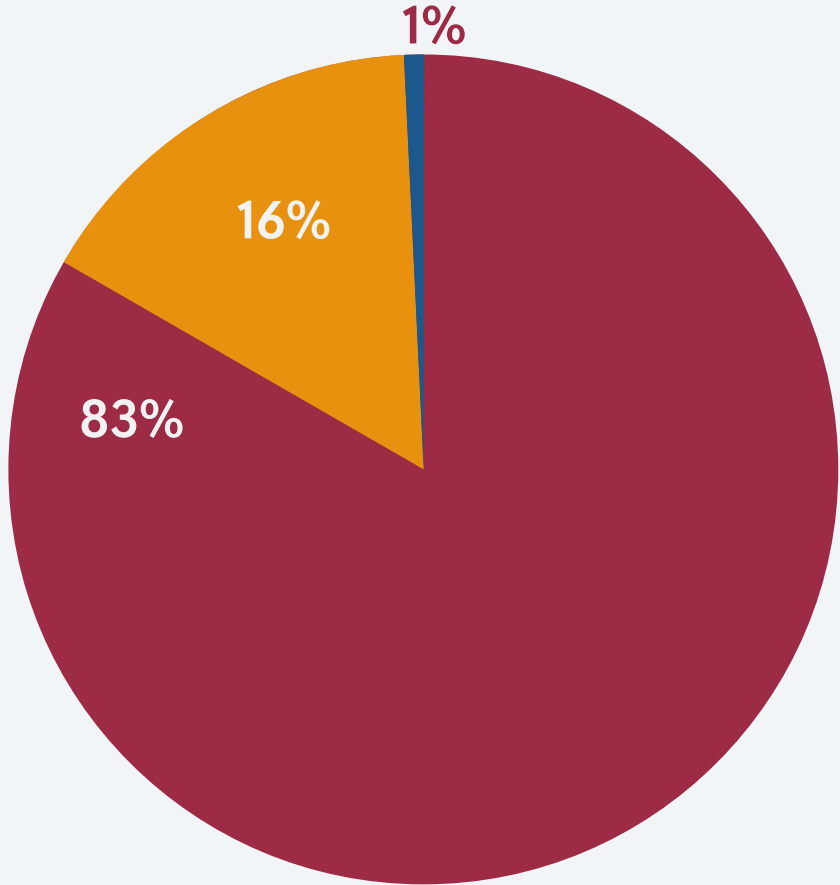
Lake County consists of 18 townships. Each township has an elected township assessor who must meet the certification and continuing educational requirements as prescribed in the Illinois Tax Code. The Township assessor's office is responsible for following the Illinois Tax Code procedures for property assessments, and annually certifies the values placed on properties in the township to the Chief County Assessment Officer.



Board of Review Total Property Appeal cases for 2023 Tax Year

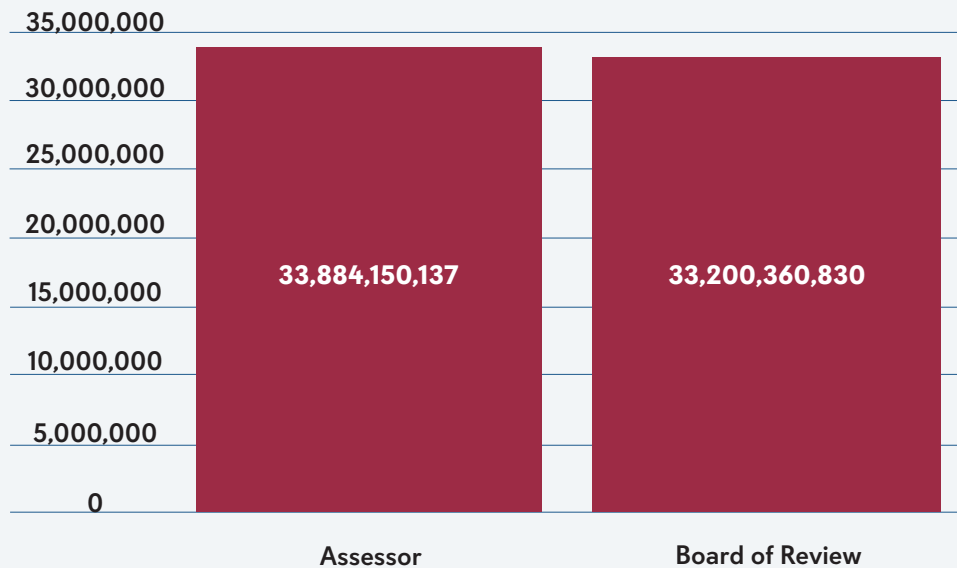
The Lake County Board of Review is composed of three full-time members with backgrounds in real estate, appointed by the Lake County Board serving two-year terms. The board is supplemented by approximately 20 additional “alternative Board of Review members” who serve the county as independent contractors. During tax year 2023, the board received and processed 14,413 property tax appeals.

- ◆ Residential Appeals: 12,026
- ◆ Commercial Appeals: 2,278
- ◆ Miscellaneous Appeals: 109



2023 Certified Townships: Valuation Totals by Township

Of the 18 certified townships in Lake County, the Board of Review has decreased assessed values by \$683,789,307, or 0.98%, compared to the assessed value of the collective Township Assessor's Office for parcels that appealed to the Board of Review.

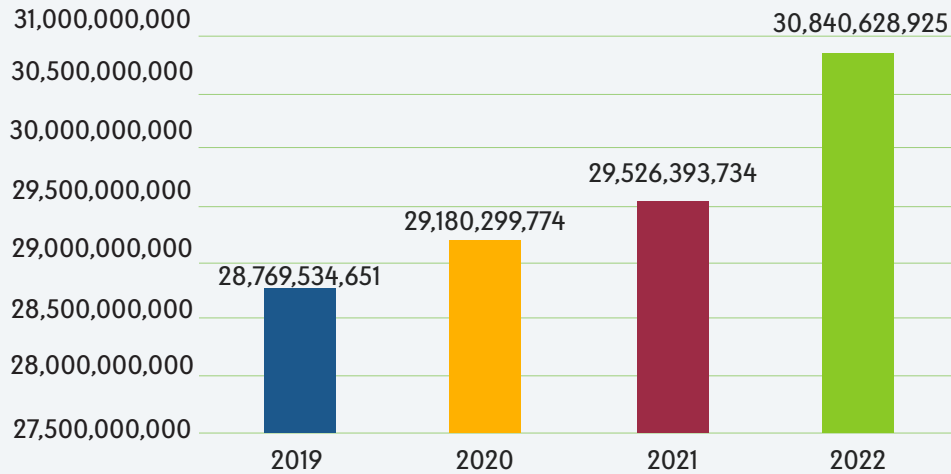


Township	Total Assessor Value	Total BOR	Change %	Change \$
Antioch	1,110,621,003.00	1,103,945,796.00	-0.6010%	-6,675,207.00
Avon	1,653,711,572.00	1,631,269,651.00	-1.3571%	-22,441,921.00
Benton	470,027,957.00	468,768,273.00	-0.2680%	-1,259,684.00
Cuba	1,311,039,497.00	1,292,245,491.00	-1.4335%	-18,794,006.00
Ela	3,053,491,556.00	3,013,182,974.00	-1.3201%	-40,308,582.00
Fremont	1,518,567,314.00	1,504,776,527.00	-0.9081%	-13,790,787.00
Grant	1,025,941,556.00	1,010,946,885.00	-1.4615%	-14,994,573.00
Lake Villa	1,298,133,167.00	1,293,193,135.00	-0.3805%	-4,940,032.00
Libertyville	3,725,457,748.00	3,655,246,567.00	-1.8846%	-70,211,181.00
Moraine	2,943,121,449.00	2,837,573,901.00	-3.5862%	-105,547,548.00
Newport	313,797,882.00	310,988,401.00	-0.8953%	-2,809,481.00
Shields	2,150,925,243.00	2,080,799,327.00	-3.2603%	-70,125,916.00
Vernon	4,602,475,720.00	4,498,163,193.00	-2.2664%	-104,312,527.00
Warren	2,693,932,826.00	2,652,373,596.00	-1.5427%	-41,559,230.00
Wauconda	920,815,534.00	907,388,666.00	-1.4581%	-13,426,868.00
Waukegan	1,500,353,997.00	1,470,101,898.00	-2.0163%	-30,252,099.00
West Deerfield	3,081,897,251.00	2,964,449,150.00	-3.8109%	-117,448,101.00
Zion	509,838,963.00	504,947,399.00	-0.9594%	-4,891,564.00
Totals	33,884,150,137.00	33,200,360,830.00	0.98%	-683,789,307.00

Board of Review Assessed Valuations Timeline

The Board of Review assessed valuation totals throughout the previous quadrennial assessment cycle.

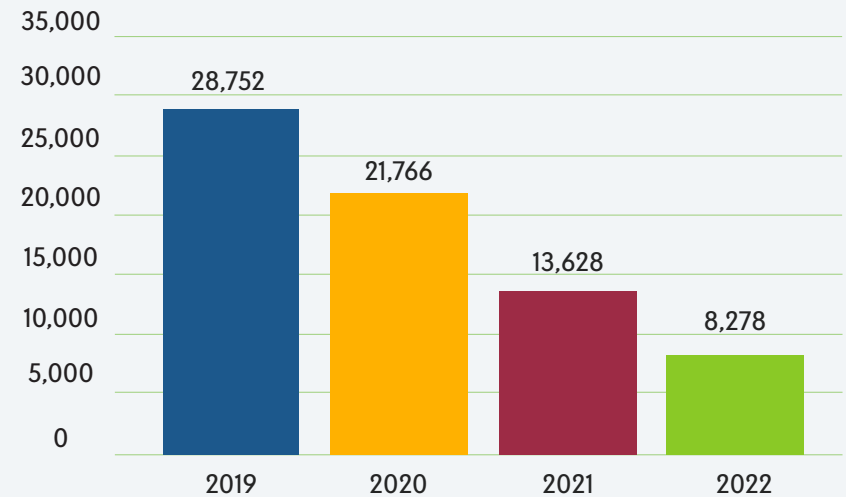
Valuations



Appeals Timeline: County Totals for the years 2019 through 2022

The total number of appeals filed throughout the previous quadrennial assessment cycle.

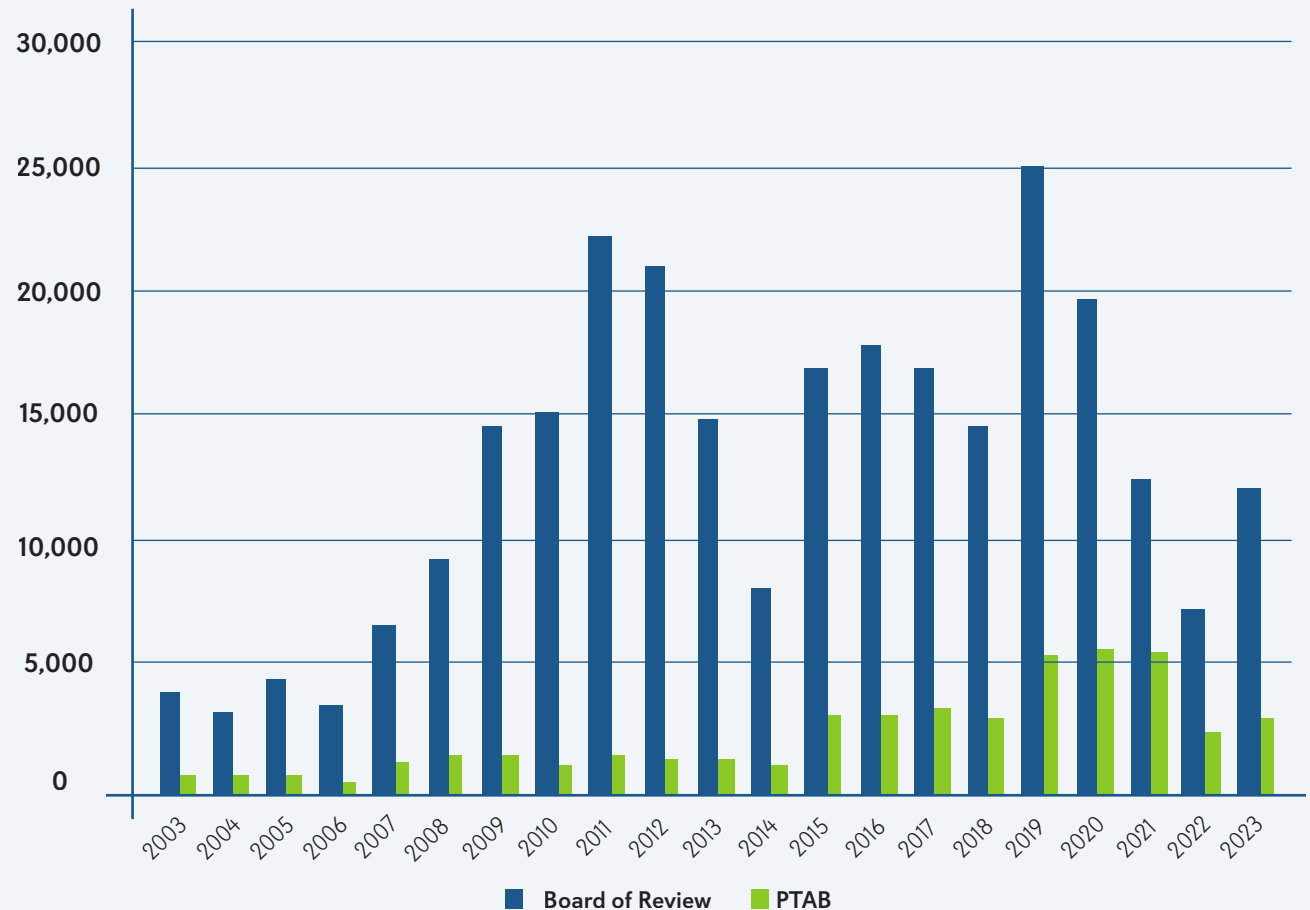
Appeal Totals



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

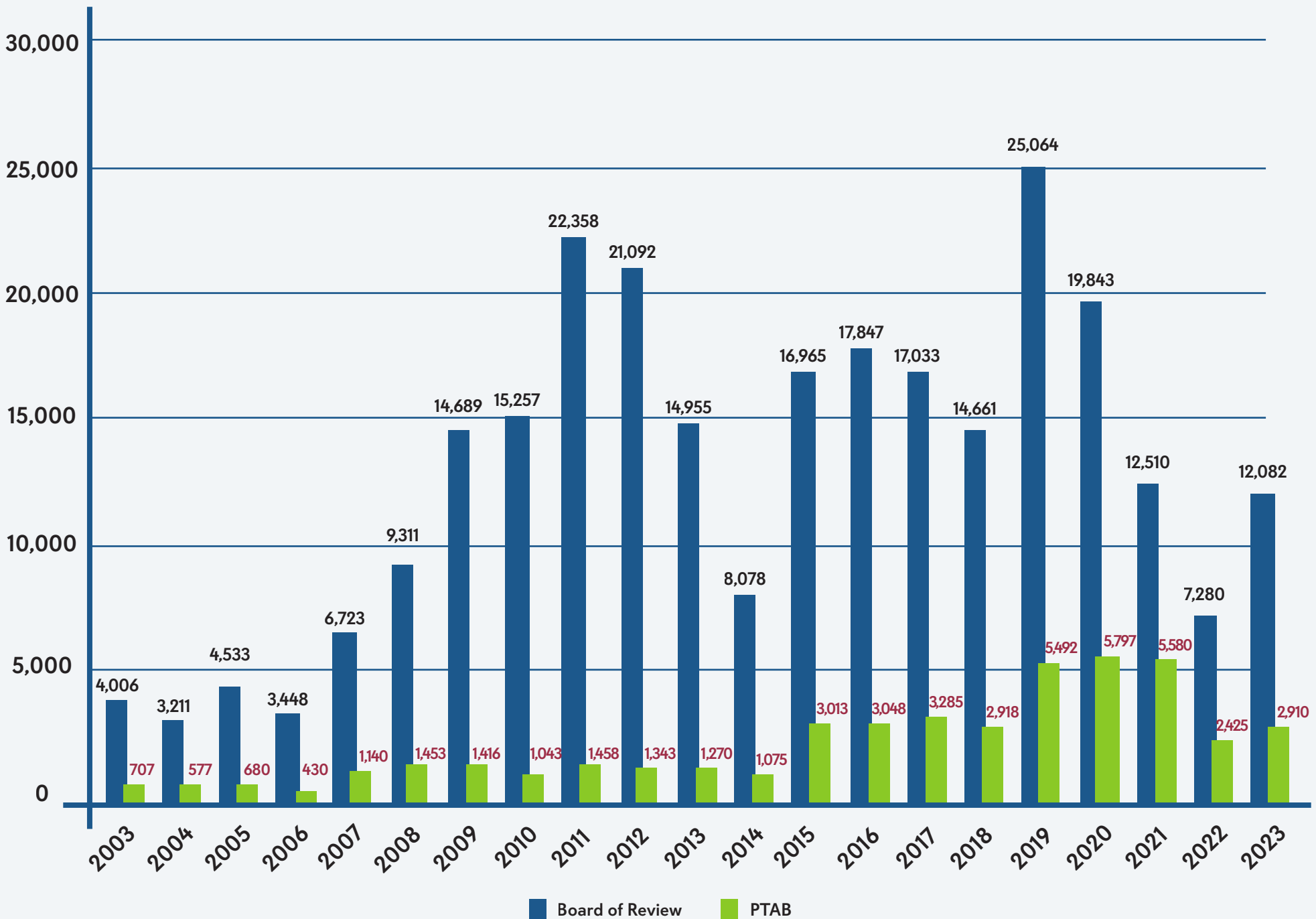
The Property Tax Appeal Board (PTAB or Board) is a quasi-judicial body providing taxpayers and taxing districts an unbiased forum to contest a property's assessment. State cases are defended by our experts representing the Lake County Board of Review. Their collaborative efforts have resulted in a significant 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



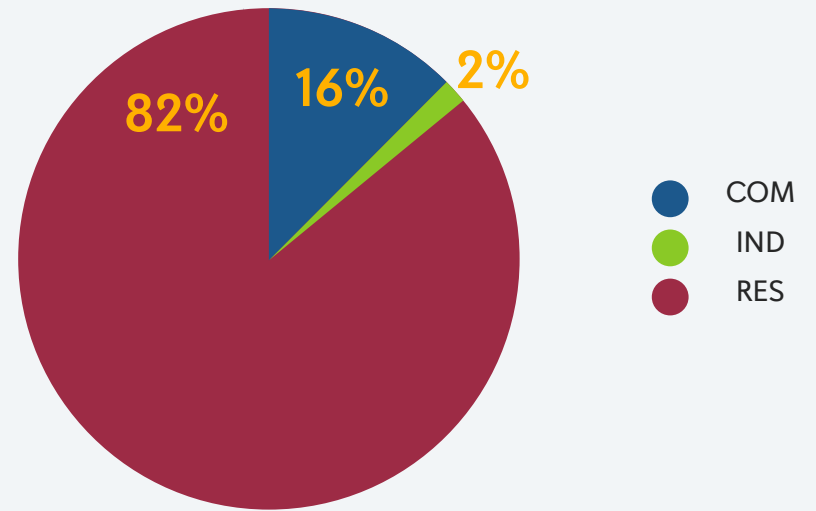
Board of Review & PTAB Historical Appeal Filings

Breakdown

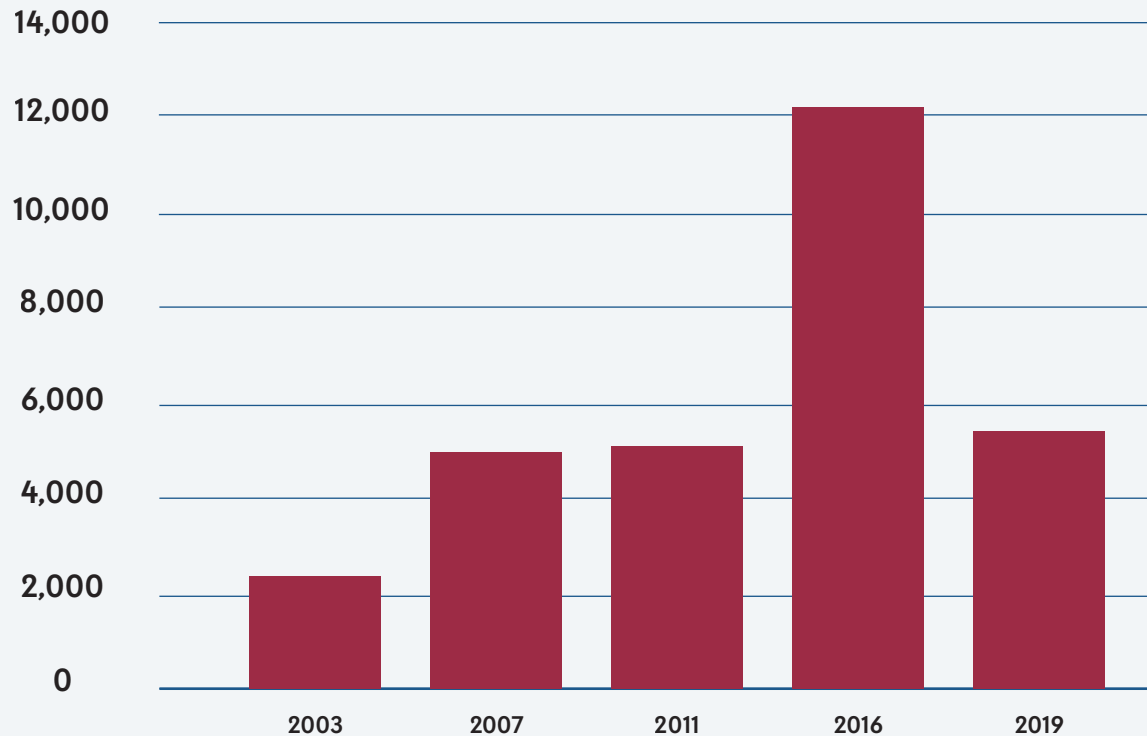


Property Tax Appeal Board-Cases defended by Board of Review at the State Level CONT.

Open PTAB Cases by Year



PTAB Cases by Quad



Exemptions:

Since 2019, all property exemptions have been filed using Tylers Smart File E-Filing Portal. This initiative supports the County’s paper reduction goals. Electronic filings for all property exemptions in lieu of paper applications have positively impacted our employee efficiencies, including our impact on the County’s Sustainability Initiatives.

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 is the primary administrator of the software with partner access agreements to all 18 townships. Phase 1 was to identify and remove ineligible exemptions that were being granted to parcels. Phase 2 Unclaimed Exemption Reporting was launched to all eighteen townships in June 2024. Township Offices will be reviewing the Unclaimed Exemption Data Request Reporting to determine exemption eligibility. The purpose here is to alert potential homeowners of their eligibility and encourage those qualifying homeowners to apply for exemptions using our Smart File E-Filing portal to receive exemptions they otherwise may not be aware they are not receiving. Examples include Senior Homestead Exemption, Low Income Senior Citizen Assessment Freeze, and or Disabled Veteran Homestead Exemption just to name a few.

Phase 1 Results: Time-period of June 2023 through March 2024

Township	2023 AV Recovered	2022 AV Recapture	Pred Tax Rate	Levying Tax Body Totals by TWP	County Tax Rate	County Tax Dollars
Antioch	\$516,000.00	\$220,000.00	\$9.95	\$73,232.00	0.58	\$4,268.80
Avon	\$1,065,000.00	\$255,000.00	\$10.99	\$145,068.00	0.58	\$7,656.00
Benton	\$247,000.00	\$65,000.00	\$10.94	\$34,132.80	0.58	\$1,809.60
Cuba	\$489,000.00	\$135,000.00	\$7.43	\$46,363.20	0.58	\$3,619.20
Ela	\$665,000.00	\$143,000.00	\$8.20	\$66,256.00	0.58	\$4,686.40
Fremont	\$728,000.00	\$72,000.00	\$9.83	\$78,640.00	0.58	\$4,640.00
Grant	\$364,000.00	\$244,000.00	\$9.45	\$57,456.00	0.58	\$3,526.40
Lake Villa	\$846,000.00	\$218,000.00	\$11.19	\$119,061.60	0.58	\$6,171.20
Libertyville	\$959,000.00	\$137,000.00	\$8.45	\$92,612.00	0.58	\$6,356.80
Moraine	\$562,000.00	\$118,000.00	\$9.66	\$58,888.00	0.58	\$3,944.00
Newport	\$20,000.00	\$36,000.00	\$10.54	\$5,902.40	0.58	\$324.80
Shields	\$376,000.00	\$123,000.00	\$8.94	\$44,342.40	0.58	\$2876.80
Vernon	\$1,127,000.00	\$353,000.00	\$9.29	\$137,492.00	0.58	\$8,584.00
Warren	\$546,000.00	\$102,000.00	\$11.07	\$71,733.60	0.58	\$3,758.40
Wauconda	\$721,000.00	\$191,000.00	\$9.87	\$90,014.40	0.58	\$5,289.60
Waukegan	\$3,575,000.00	\$129,000.00	\$9.15	\$338,916.00	0.58	\$21,483.60
West Deerfield	\$569,000.00	\$119,000.00	\$7.99	\$54,971.20	0.58	\$3,990.40
Zion	\$56,000.00	\$35,000.00	\$13.03	\$11,857.30	0.58	\$527.80
Total	\$13,431,000.00	\$2,692,000.00		\$1,526,938.90		\$93,513.40

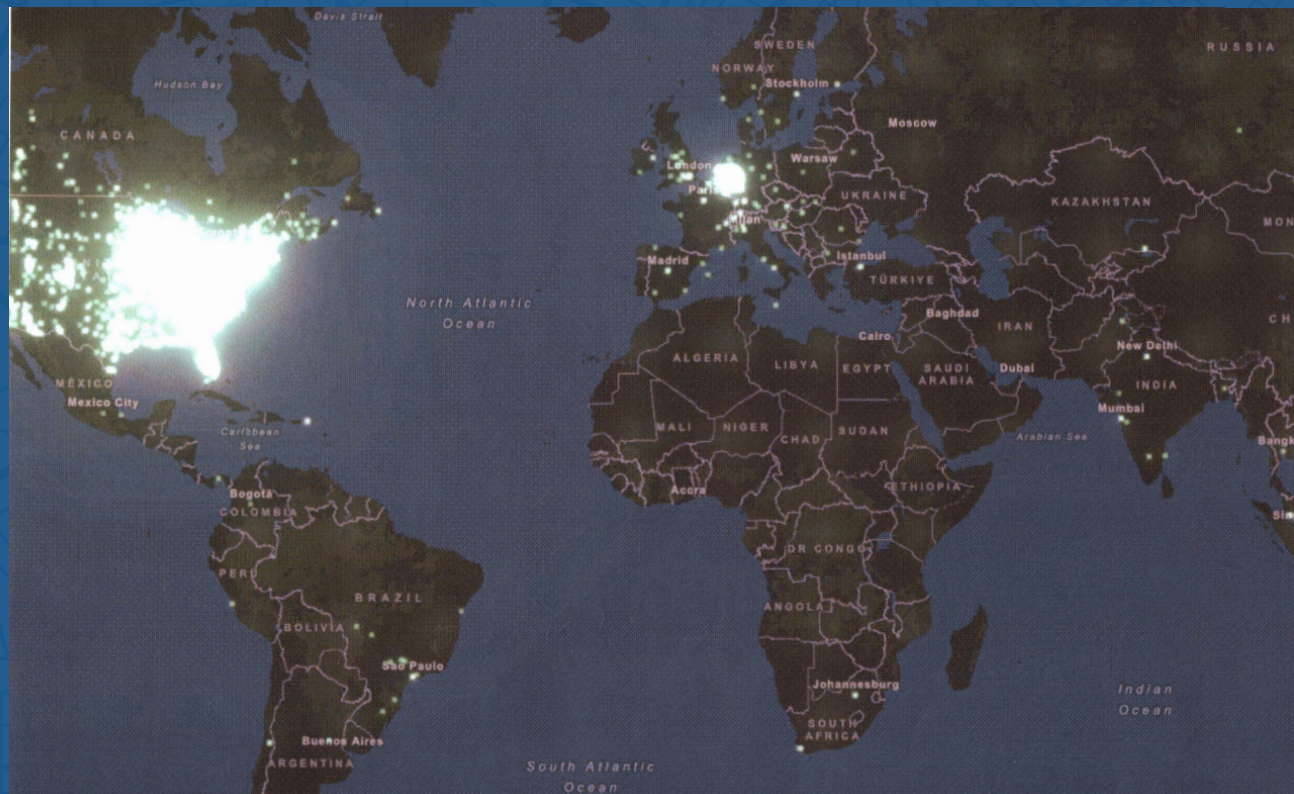
GIS/MAPPING

The Mapping division is responsible for:

- ◆ Ensuring accurate, complete, and timely entry of a significant portion of the county's tax system.
- ◆ Subdividing and consolidating tax parcels pursuant to deeds, subdivision plats and other legal documents, and by request for tax assessment and billing purposes.
- ◆ Working with surveyors, lawyers, and other document originators to correct errors in legal documents.
- ◆ Initializing assignment of Permanent Index Numbers (PIN) to tax parcels.
- ◆ Assigning addresses in unincorporated Lake County and by those municipalities that request this service.
- ◆ Maintaining district boundaries.



[Web Usage Time Lapse \(lakeco.org\)](http://lakeco.org)



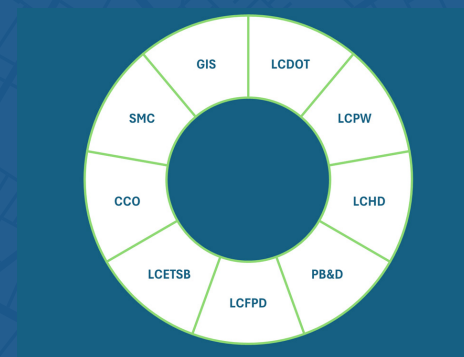
GIS/MAPPING

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 citizens.

The GIS/Mapping Division holds quarterly GIS Roundtable meetings with key departmental GIS stakeholders to promote knowledge sharing, project awareness and collaboration. Objectives include:

- ◆ To align GIS services and resources with County business needs and initiatives
- ◆ To provide input in setting the priorities of major GIS projects and establishing best practices
- ◆ To identify emerging geo-spatial technologies and support securing the necessary funding source(s) for those potential technologies
- ◆ To provide a forum for stakeholders with a common set of GIS business issues or opportunities the ability to network with peers
- ◆ To identify opportunities for shared services and promote collaboration between departments

LAKE COUNTY DEPARTMENTS PARTICIPATING IN THE GIS ROUNDTABLE



A core mission of the Lake County GIS/Mapping Division is to provide technical assistance to departments. This empowers them to leverage the benefits of GIS in the form of data construction, analysis, and web development to support their individual business requirements. To that end, the GIS/Mapping Division worked collaboratively with the following departments on such solutions:

- ◆ Lake County Coroner's Office - [Lake County Coroner's Office Data Hub](#)
- ◆ Lake County Clerk - Polling Place Finder applications
- ◆ Lake County Workforce Development - [Youth-serving Organizations in Lake County](#) application
- ◆ Lake County State's Attorney Office - [Firearms Fatality Dashboard](#) and [Gun Lock Distribution Site Finder](#)
- ◆ Lake County Emergency Management Agency - Damage Assessment Survey application & [Cooling and Warming Center Finder](#)
- ◆ Lake County Sheriff's Office - Ongoing GIS data support for the 911 Emergency Communications Center

Assessor Annual Report 2023-2024



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QUESTIONS?



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