



MONTHLY ASSESSMENT OFFICE REPORT
February 11, 2025 – County Services Committee

- The Board of Review met on January 21st, 23rd and 29th to review appeals filed against 2024 assessment values.
 - Attorney Gary Gehlbach was appointed to the BOR this past July. This was his first time participating in the review process. Gary's knowledge of real estate law, along with his long-standing reputation for being fair and kind in the community, are strong assets to the BOR. Along with Lori Erbes' knowledge as a realtor and Cole Olson's farming operations knowledge, our Board of Review is well equipped to handle the task of determining uniformity in assessments among all taxpayers in our taxing districts.
 - There were 74 appeals docketed (a total of 75 parcels appealed total).
 - Proposed Change Notices were emailed and mailed via standard mail on Monday, February 3rd.
 - Taxpayers who are not satisfied with those initial findings are instructed to contact our office to schedule a hearing in person or via teleconference with the BOR. Hearings will be held on February 18th and February 20th
 - This was the first time we had sent a courtesy copy of the notice via email. This was done to afford the taxpayer ample time to schedule a hearing if necessary.
 - Of the 75 parcels that appealed, 45 parcels were given an initial decrease in their assessment and 30 parcels were sent a notice indicating no change.
- We received our Notice of Confirmation from the Department of Revenue this week confirming a Tentative Equalization Factor of 1.0000. (Notice attached.)
 - While the Assessment Office has had to implement equalization factors internally that have been higher than in past years due to the increase in market value, it has been necessary to accomplish this 1.0 factor at the state level. Receiving the 1.0 factor validates the hard decisions made when we implemented the higher factors at the assessment level.
 - Calculating the factors at our local level enables us to distribute higher factors more equitably to the pockets of the county that are most undervalued vs. a blanket factor the state would apply to the entire county.
- Our office is transitioning from tax year 2024 to 2025. While we are wrapping up with the 2024 assessment appeals and getting ready to roll the tax file to the Clerk and Records office, we are beginning work in 2025 general assessment township work which will be Dixon and Palmyra Townships.
- GIS Dept: We will be meeting with Cloudpoint on Wednesday, 2/19 for a demonstration of two projects we are hoping to implement in the near future. Coming in the next year we will be moving away from ArcGIS Desktop version to ArcGIS Pro as Desktop will no longer be supported starting in 2026. Along with that, there will be some other changes that we are excited about that will improve the quality and integrity of our data. Also coming in 2025 is new aerial photography by Eagleview. The flights will be taking place in April, and we should be receiving the new map layer by this fall.

Respectfully submitted,

Jennifer Boyd, CIAO
Chief County Assessment Officer/GIS Supervisor