



MONTHLY ASSESSMENT OFFICE REPORT
August 12, 2024 – County Services Committee

❖ Annual Assessment Work Update:

- 2024 quadrennial townships are S. Dixon, Marion, E. Grove, Harmon and Nelson
- Review of all the parcels in these townships is nearly complete including updating residential and farm building cards.
- All township assessment books have been submitted with the exception of Dixon Township who has turned in one of their assessment books with their pictures and work. They indicated the other book would be ready in the next couple of weeks.
- Task list processing for all townships in the entire county has begun.

❖ Property Tax Appeal Board (PTAB) Updates:

- Board of Review responses for all three 2024 PTAB cases were submitted on or before their deadlines in July.
- The next step is for PTAB to forward each response to the appropriate appellant. Then the appellants will have 30 days to submit a rebuttal. We have confirmation two of the three 2024 PTAB cases have received notice and they each have until 9/7/2024 to submit their rebuttal. BOR response in the last case has not been forwarded yet, but it should be in the next couple of weeks.
 - Z Best 02-15-23-300-007 (new construction mini-storage): Rebuttal deadline 9/7/2024
 - Orvall Gearhart 07-02-30-403-023 (vacant land): Rebuttal deadline 9/7/2024
 - Stephen Dempsey 01-06-14-377-005 (improved residential): BOR Response has not been forwarded to the Appellant yet.
- Hearings for the three PTAB cases listed below were heard here at the Old Court House on July 16, 2024. Administrative Law Judge, Carol Kirbach administered these hearings. Lee County Board of Review was represented by me along with BOR Chair Lori Erbes and Attorney Katie DiPiero of Robbin Schwartz Law Firm. Appellant Richard Humphrey, Jr represented himself and wife, Brenda was present.
 - Cases heard were:
 - 18-08-14-200-010, Improved Farm, 1556 US Rt 52, Tax Year 2018
 - 07-02-35-300-002 Improved Farm, 1843 Mt. Union Rd, Tax Year 2019
 - 18-08-13-100-006 Improved Farm, 1556 Red Brick Rd, Tax Year 2020
 - As a follow up to the 2019 case for the Mt Union Rd property, ALJ Kirbach issued a letter extending 60 days for the parties to stipulate a land value reduction. Aside from that stipulation, per the ALJ's statements made at the hearing, the case will presumably be dismissed based on appellants failure to provide a court report as required for cases requesting more than \$100,000 in assessed value reduction. (86 Ill. Admin. Code Sec. 1910.98).

- ❖ The Assessment Office welcome new employee, Carmella Zigler. Carmella started August 5, 2024. The staff and I have been training with her on our various programs, the tax cycle, exemptions and general assessment information needed to respond to typical inquiries from taxpayers.



- ❖ As outlined in the GIS Department report, the GIS team and I met with ESRI representative earlier this month and are discussing tools and solutions to increase accuracy and efficiency. Many of these tools are at no additional cost and can be tailored to our needs.
- ❖ I want to recognize Sami Elarifi, GIS Coordinator's accomplishments at the ESRI conference. Not only did Sami participate in the multiple workshops and sessions, but he also led a presentation at the conference for others to learn from. In addition to that, Lee County's assessed valuation map was highlighted during ESRI President, Jack Dangermond's plenary session presentation. This was quite an honor, and I am proud to have Sami Elarifi leading our GIS team.

Respectfully submitted,

Jennifer Boyd, CIAO
Chief County Assessment Officer/GIS Supervisor