

My Job as Township Assessor...

“What’s My Job?”

THE TOWNSHIP ASSESSOR is the most popular, clearly understood and appreciated elected official in township government. Realistically, it is the most important and least understood office in the township government.

First and foremost, let’s settle the most misconceptions: the assessor does not estimate or compute taxes; they do not send out tax bills nor do they collect property taxes. The Assessor’s specific job is to value properties according to market value using mass appraisal techniques.

The assessor is used to discover, list, determine market value and assess all properties in their jurisdiction at the statutory 33.3%. All properties must be assessed uniformly. Establishing equitable assessments is an extremely important aspect of the assessor’s duties, because equitable assessments assure that all township residents are afforded their constitutional right to equal treatment and equal taxation under the law.

Sound simple? Here are some tried and true tricks of the trade to help you. Take a self-guided tour of your own township and familiarize yourself with your jurisdiction and its boundaries. Obtain a map, get in your car and drive around on every street and road. This is the best time of the year to do this, as the leaves have fallen. Get to know your township highway commissioner as they are driving the roads frequently and can serve as an extra pair of eyes for the assessor. The highway crew can observe the new construction, demolitions or other changes to real estate as they travel the township roads.

One of your first duties is to prepare, assemble and present a tentative budget, according to state statute. By statute, the board must provide the necessary funds to run the office. Do not assume that a budget will be approved without questions. Provide enough details for the board of trustees to make an informed decision. Proper budgeting for assessment office requires an in-depth analysis of the economics of the township, the quality of the existing databases, projects for the upcoming year and future construction trends. This process is difficult as it requires predictions into the future.

Listed are allowable expenses for the assessment office, according to the state statute:

- ✓ Travel and transportation
- ✓ Travel, meals, lodging and registration incurred for school, continuing education.
- ✓ Office and storage space, equipment and office supplies.
- ✓ Deputies and clerical personnel.
- ✓ Other items as are necessary for the efficient operation of the office.

The township assessor keeps property record cards which contain all the pertinent information about each parcel in their jurisdiction. The information includes a brief legal description, land size, dimensions of all building and building types. Most of this is gathered when improvements on the property are being built and then updated after that by periodic field inspections. Property record cards are public information and are available for inspection during regular business hours at your office. Taxpayers, realtors, appraisers and reporters are all entitled to view and copy the assessment records.

The most important document receive in the assessor’s office is the Real Estate Transfer Declaration. The PTAX-203 is the document recorded whenever a parcel of real estate is sold in your jurisdiction. This sales document, along with the facts and figures about housing conditions, goes into the valuation process. BY comparing recent home sales on the neighborhood, the assessor estimates how much all homes in that area would be sold for in the open market. The assessor uses this data to reflect what the market has already done and does not forecast what it will do. Market value is the most probable price as of a specified date, in cash or

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terms equivalent to cash for which the specified property rights would sell after reasonable exposure in a competitive market, under all conditions requisite for a fair sale with the buyer and seller each acting prudently, knowledgeable for self interest and assuming that neither is under duress.

Field work is also an important part in the assessment process. The assessor works along with the building inspector for their jurisdiction and reviews permits and makes improvements to existing structures, demolitions and new construction. Field work should be completed in a professional manner. Many property owners are reluctant to let the assessor on their property. With a professional approach and an understanding of privacy, you can accomplish this task.

One of the best practices of good government is to agree on ways to each other without telling other officials how to do their jobs. Encourage your supervisor, clerk and trustees to visit your office to see what is involved in the day-to-day operation.

Other related duties are processing and assisting property owners with their exemptions, field work, public relations, keeping abreast of new laws, hiring and managing staff as justified and defending assessment with the Board of Review and the Property Tax Appeal Board.

We cannot stress enough the very real need for continuing education for all assessors, whether in a large or small jurisdiction. The property owners are so much more knowledgeable and sophisticated than they used to be. We have tried to educate them and it has worked. The Illinois Property Assessment Institute www.ipaonline.com and the Department of Revenue www.tax.illinois.gov hold classes in several locations throughout the state during the year. Also we encourage you to join the Illinois Assessors Association. We provide additional resources for training, pending legislation and other tools to improve your performance. Please refer to the list of Officers and Directors for 2010 that are available to assist you at any time. The TOI office in Springfield is available to help you. Please visit www.toi.org; this website has an abundance of information to help you.

Your new job is not a boring one. Depending on where you are in the tax cycle, there is something different every day. You are here because you care. Remember that when dealing with the taxpayers, they are your customer and employer. Make a lasting professional impression on the taxpayer that will reflect positively on the entire township. You are not alone; there are many experienced assessors across the state who are willing to help you.