

**The Committee for Fair Real Estate Taxes at ACL**  
**[P. O. BOX 51]**  
**Scales Mound, Illinois 61075**

September 21, 2010

Marvin Schultz  
County Board Chairman  
Jo Daviess County  
330 Bench St.  
Galena, Illinois

Dear Mr. Schultz:

Recently, one of our Committee members met the new Thompson Township Assessor, Ms White, while she was at ACL taking photos of homes. During a conversation with her, albeit brief, she mentioned that she would not be determining values for the properties for the upcoming general assessment year, but rather, the Chief Assessment Officer had determined that the County would use the assessment values from 2007, minus the equalization factor.

Needless to say, we found this information to be quite concerning for variety of reasons. First, the Illinois Statues governing Property Tax in Illinois are quite clear with respect to the responsibilities of Assessors in a general assessment year.

35 ILCS 200/9-155)

Sec. 9-155. Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

(Source: P.A. 86-1481; 87-1189; 88-455.)

Second, this new information seems to contradict what was told to the Committee for Fair Real Estate Taxes at ACL, during two of our meetings. It was explained to us that for the 2011 Quadrennial Assessment there would be an intensive effort to have the new experienced Township Assessor value the property as required by Statue. In addition there was being developed a new pilot program, of which Thompson

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Township would be a part of, whereby Township Assessors would be furnished with laptop computers to make the task of assessing somewhat easier.

Additionally, based on our research, which was provided to you and others, 2007 does not reflect accurate assessments for several reasons. First, as we demonstrated all vacant lots were under-assessed. Second, the then Township Assessor did not make an actual assessment of numerous properties, and certainly did not complete the assessment process by the required date. Third, the value of transferable docks was erroneously included in the sale price of numerous properties. The deficiencies of the 2007 quadrennial assessment in Thompson Township was widely understood and recognized. The thought that those values would be resurrected and applied in the 2011 quadrennial is astonishing, let alone illegal.

Marvin, the goal of the Committee has always been and continues to be, fair assessments for Jo Daviess County and particularly for Thompson Township. This latest information seems to us to be a step backwards in achieving that goal. We would greatly appreciate a response as to veracity of Ms. White's information. If in fact, the information is accurate, we would also ask what statutory authority permits the Chief Assessment Officer to refrain from completing the requirements of a general assessment year and revert back to some previous one.

The committee thanks you in advance for your assistance in this matter, and we await your response.

Respectfully

Kevin Kavanaugh for  
The Committee