



Assessing the Facts

By Deb Lane

Vacancies

CIAO-I Multi-Township Assessor

Meriden, Ophir, Troy Grove Townships, LaSalle County

What is a vacancy?

Election results – Assessor – vote for 1 – No Candidate Filed

How do you fill a vacancy?

Property Tax Code (35 ILCS 200/2-60) Sec. 2-60. Vacancies and on page 40 in the Laws and Duties Handbook.

When a township or multi-township assessment district fails to elect an assessor or when an assessor's office becomes vacant for any reason specified in Section 25-2 of the Election Code, the township or multi-township board of trustees shall fill the vacancy in townships or multi-township assessment districts by appointing a person qualified as required under Section 2-45 or as revised by the department under section 2-52.

In the alternative, a township or multi-township assessment district shall contract with a person qualified as required under Section 2-45 or as revised by the Department under Section 2-52 to do the assessing.

Or become a larger multi township district.

Why do we have township or multi-township assessor vacancies?

Could not find a person to replace me, because they have to be qualified before taking office? I can't find someone to do the job with the salary set so low. The township has not looked for a replacement or becoming a larger multi district, and thinks you can just let the position stay vacant?

Shame on you! What's the rule? Property Tax Code above—township / multi township board appoints or contracts with a qualified person or voluntarily become a larger multi district with an assessor in office.

That's it. *There should be no Vacancies!*

But guess what? For the last 20 years, these vacancies are out there, throughout the whole state! Put the **BLINDERS ON** and ignore the vacancy? Nothing has changed, except in Knox County, where they redistricted into 3 districts.

The county in some cases, does the assessment work and assessors are field workers. In some counties, they do all the work and charge the township. Other counties do the work and get no funds from the township? *Why*

is that? According to the law (35 ILCS 200/9-230) (b), if the work is not done at the township level, the county may submit a bill to the township board of trustees for the reasonable costs incurred by the supervisor of assessments in completing the assessments. So, why is this not being done? Why isn't the county making sure this is getting done? This process effects all taxing bodies in the county on your local tax bill.

Shame again on the township and county! No matter who does the job, it has to be done! *Wake up township and county boards*, get educated, change is on the horizon!

Where can I get information on filling a vacancy?

Township Officials of IL – toi.org

IPAI – Illinois Property Assessment Institute – ipaieducation.org

IDOR – Illinois Department of Revenue – www2.illinois.gov – property tax

When should you be looking for a replacement?

Make a plan to fill that vacancy NOW! Go talk to your supervisor of assessment at the county, get help on filling the vacancy or getting the work done. This should be a team effort. How do you think new EAV is put on the tax roll? Equitable and fair assessment on all properties in your township/county is the law requirement. Be part of the solution, not part of the problem!



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