

FY 2018 Transparency Report

Winnebago County Administration



Supervisor of Assessments

Tom Walsh, Supervisor of Assessments

Associated Budget Funds

16500 General Fund

16600 General Fund

The Supervisor of Assessments Office is responsible for ensuring that assessments are fair and equitable, that exemptions are applied according to statutes, that parcel maps are accurately maintained and that taxpayer inquiries are handled in a courteous, professional and helpful manner.

Mission: Serve Taxpayers, Township Assessors, and the Board of Review in a professional, helpful and friendly manner while ensuring the timely and accurate processing of assessments, exemptions and tax maps.

Statute: The Supervisor of Assessments Office is a statutorily mandated county office, according to the Illinois Property Tax Code 35 ILCS 200/Sec 3-5 thru 3-65.

For more information, please visit www.wincoil.us - Departments - Supervisor of Assessments.

3rd Quarter Highlights

Township Assessor's updated workbooks received, 2018 Board of Review convened, Board of Review Rules and Procedures updated and published. Farmland Assessment Review Committee meeting and Public Hearing held.

4th Quarter Preview

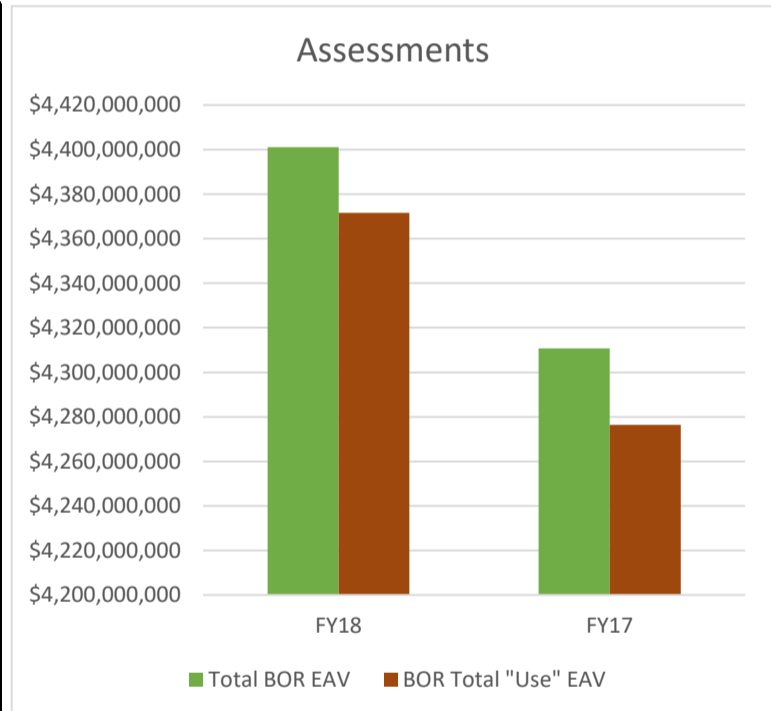
Publish Township Assessor assessment changes in five different newspapers, Mail 9,488 Assessment Notices, Board of Review complaint processing begins.

Important Upcoming Dates

2018 Board of Review complaint filing deadline is August 20, 2018

	October 1 - June 30	
	3rd QTR YTD	3rd QTR YTD
	FY18	FY17
Personnel		
Full-Time Employees	12.0	13.0
Part-Time Employees	1.0	0.0
Average Years of Service	13.6	14.0
# Board of Review (BOR) members	3	3
BOR Average Years of Service	3.1	2.1
Tax Rates		
County Tax Rate	1.0587	1.0862
Assessment Summary		
	FY18	FY17
Farm	\$131,293,404	\$123,658,131
Residential	\$3,263,001,762	\$3,193,730,973
Commercial	\$711,676,314	\$704,518,721
Industrial	\$294,292,654	\$288,029,400
Local Railroad	\$829,719	\$812,938
Total BOR EAV	\$4,401,093,853	\$4,310,750,163
EAV Reduction for certain uses	\$29,580,217 *	\$34,368,710 *
BOR Total "Use" EAV	\$4,371,513,636	\$4,276,381,453
Model Home Exemption	- \$0	\$0
Home Improvement Exemption	- \$3,979,012	\$4,602,851
Veterans Adapted	- \$446,310	\$405,397
State Assessed Railroad EAV	+ \$9,052,409	\$9,743,708
Subtotal	= \$4,376,140,723	\$4,281,116,913
State Multiplier	* 1.0000	1.0000
After State Factor	= \$4,376,140,723	\$4,281,116,913

* = calculation may not include all year-to-date activities



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<u>EAV Reductions</u>	<u>FY18</u>	<u>FY17</u>
Due to Exemptions	\$624,596,754	\$616,415,993
Due to Enterprise-Zones	\$0	\$0
Due to TIFs	\$65,360,117	\$60,938,718
Total Reductions	\$689,956,871	\$677,354,711

<u>Homestead Exemptions</u>	<u>FY18</u>	<u>FY17</u>
Historic Freeze	- \$5,078	\$3,889
Fraternal Freeze	- \$803,960	\$787,154
Senior Freeze	- \$20,249,352	\$15,650,776
Owner Occupied	- \$451,283,537	\$452,281,688
Senior Citizen	- \$120,400,383	\$118,046,175
Disabled Person	- \$4,773,586	\$4,701,519
Disabled Veteran	- \$22,129,901	\$19,374,562
Returning Veteran	- \$40,000	\$15,000
Natural Disaster	- \$0	\$0
Enterprise Zones	- \$0	\$0
Under Assessed	- \$193,630	\$200,730
TIF	- \$65,360,117	\$60,938,718
Drainage	- \$0	\$0
Vet. Assn. Freeze	- \$485,635	\$546,982
Taxable Value	= \$3,690,414,818	\$3,608,566,720

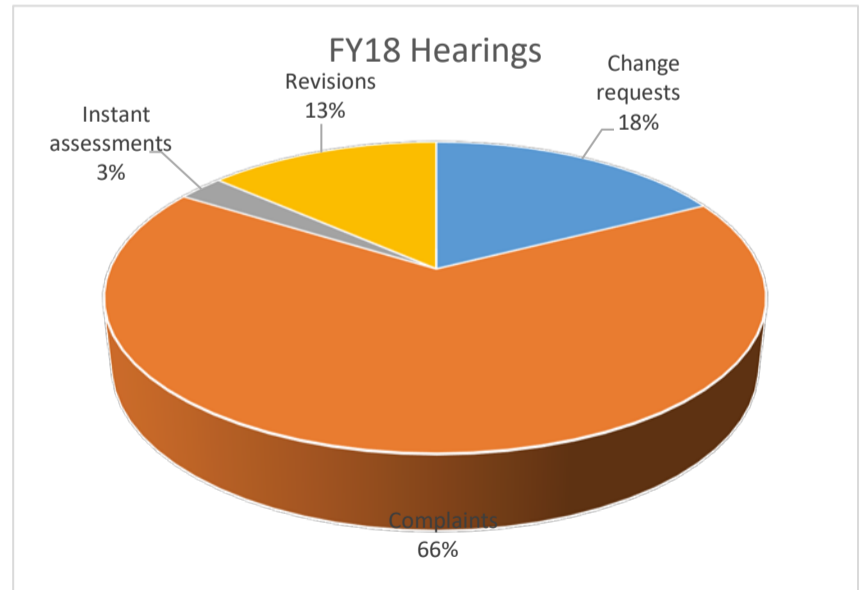
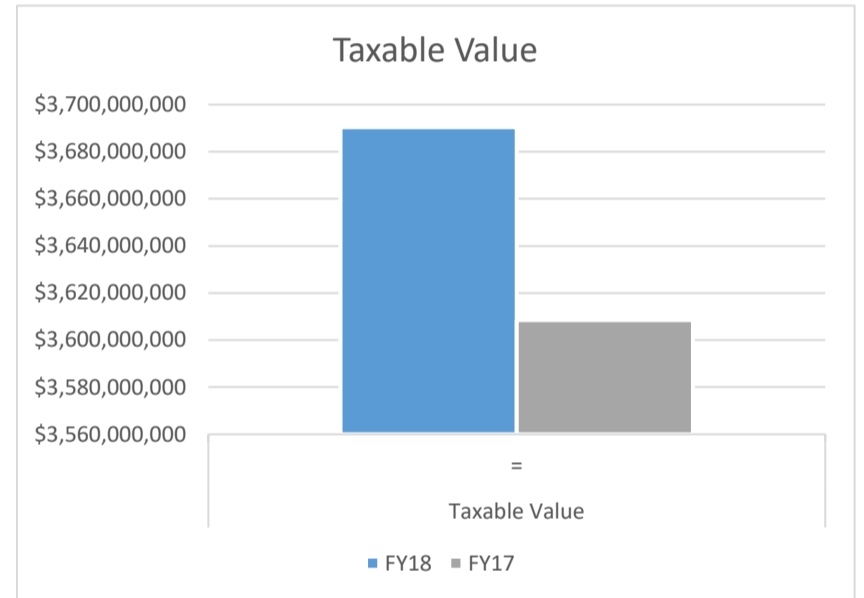
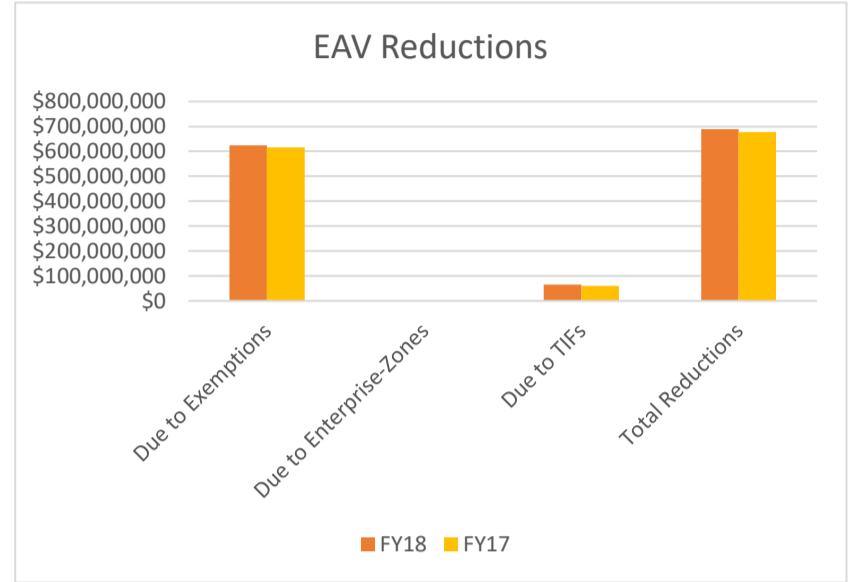
<u>Board of Review Hearings</u>	<u>FY18</u>		<u>FY17</u>	
Total hearings conducted	2846		2794	
Change requests	498	*	435	*
Complaints	1888	*	2107	*
Instant assessments	76	*	56	*
Instant assessment value added	\$2,569,247	*	\$1,836,623	*
Revisions	384	*	196	*

<u>Board of Review Hearing Outcomes</u>	<u>FY18</u>		<u>FY17</u>	
% reduced in value	55.32%	*	57.91%	*
EAV change at BOR level	(\$21,138,893)	*	(\$15,765,212)	*
% unchanged value	30.03%	*	30.35%	*
% increased in value	14.65%	*	11.74%	*
IL DOR Assessment Level (33.33% target)	33.26%	*	33.35%	*

<u>Other Services Provided</u>	<u>FY18</u>	<u>FY17</u>
Customer satisfaction survey rating	100%	99%

<u>Mapping Department</u>	<u>FY18</u>	<u>FY17</u>
Breaks	40	52
Combinations	51	29
Subdivisions	21	16
Condominiums	4	2
Breaks & Combinations	16	16
Map/Legal Changes	62	77
Road Changes	5	10
Other	14	27
Total Changes	213	229

* = calculation may not include all year-to-date activities



3rd Quarter YTD Significant Variance Explanations

The significant increase in the FY2018 Senior Freeze Exemption amount is due, mostly, to increased property value which causes more EAV to be "set-off" to bring assessments down to the property's "frozen" base value.

*n = newly tracked metric