

# PROPERTY TAXES IN ILLINOIS



**R E P O R T**

of the

**JOINT SUBCOMMITTEE TO STUDY THE PROPERTY TAX  
(Pursuant to Senate Joint Resolution 7)**

to the

**ILLINOIS GENERAL ASSEMBLY**

**1976**





# GENERAL ASSEMBLY

STATE OF ILLINOIS

## JOINT SUBCOMMITTEE TO STUDY THE PROPERTY TAX

Co-Chairmen: Senator Terrel E. Clarke  
Representative Fred J. Schraeder

Vice Chairman: Senator Kenneth W. Course

Secretary: Representative Paul J. Randolph

### Members

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(Appointed by Senator Course,  
Chairman, Senate Revenue Committee)

Howard W. Carroll - D  
Kenneth W. Course - D  
Vivian V. Hickey - D

Terrel E. Clarke - R  
Harber H. Hall - R  
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#### Representatives

(Appointed by Representative Maragos,  
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Fred J. Schraeder - D

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**Co-Chairmen:**

Sen. Terrel E. Clarke  
Rep. Fred J. Schraeder

**Vice Chairman:**

Sen. Kenneth W. Course

**Secretary:**

Rep. Paul J. Randolph

**Members - Senate:**

Sen. Howard W. Carroll  
Sen. Harber H. Hall  
Sen. Vivian V. Hickey  
Sen. John J. Nimrod

# GENERAL ASSEMBLY

STATE OF ILLINOIS

## COMMITTEE TO STUDY THE PROPERTY TAX

(Created Pursuant to SJR 7)

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**Members - House:**

Rep. Jack R. Beaupre  
Rep. Leo D. LaFleur  
Rep. Samuel Maragos  
Rep. Cal Skinner, Jr.

TO: Honorable Members of the House and Senate, Illinois General Assembly

Dear Member:

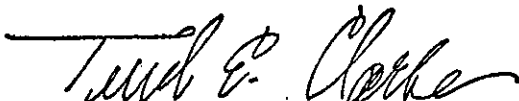
The Joint Sub-Committee to Study the Property Tax, created pursuant to Senate Joint Resolution 7, adopted by the Seventy-Ninth General Assembly, herein submits its recommendations and a summary of its activities for your consideration. The present Sub-Committee is a continuation of a similar Joint Sub-Committee active during the Seventy-Eighth General Assembly.

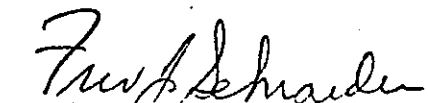
Efforts of the present Sub-Committee primarily were concentrated in three general areas: (1) development, introduction, and advocacy of a legislative program; (2) additional discussion with Illinois assessing officials of that specific program; and (3) an initial review of the business personal property tax and the 1970 Constitutional provision relating to its removal in 1979. Committee work relating to the personal property tax is being submitted in a separate report.

During the recess of the General Assembly a number of regional hearings were conducted by the Sub-Committee. Each Supervisor of Assessments and Township Assessor was invited to the appropriate regional hearing. In addition, other county officials, such as the county clerk and treasurer, were specifically invited and other officials and the public received general invitations. Appropriate members of the Department of Local Government Affairs participated in other hearings.

The Sub-Committee appreciates the continued assistance, suggestions, critical review of its proposals and interest of the many officials and citizens interested in the property tax.

Respectfully Submitted,

  
Terrel E. Clarke, Co-Chairman

  
Fred J. Schraeder, Co-Chairman





## SENATE JOINT RESOLUTION NO. 7

RESOLVED, By the Senate of the Seventy-ninth General Assembly of the State of Illinois, the House of Representatives concurring herein, that there is created a special joint subcommittee of the House and Senate Revenue Committees to study property tax reform, consisting of 6 members of the Senate Revenue Committee appointed by the Chairman of that Committee, no more than 3 of whom may belong to the same political party, and 6 members of the House Revenue Committee appointed by the Chairman of that Committee, no more than 3 of whom may belong to the same political party; and, by it further

RESOLVED, That the special joint subcommittee of the House and Senate Revenue Committees to study property tax reform is authorized and directed:

- (1) To study the procedures by which the Department of Local Government Affairs, or any successor state agency, administers its statutory obligation to equalize local assessments among the counties in this state, to determine and report to the General Assembly whether the Department is fulfilling such statutory obligations, and to report any recommendations the membership might have on improving or correcting any part of the assessment and equalization process on either the state or local level;
- (2) To examine the implications of a general local property tax freeze both as to its fiscal consequences for local governments and its potential for enabling meaningful reform in assessment and equalization practices if total property tax levies were held constant;
- (3) To study limits on the taxing and borrowing powers of taxing districts imposed by state law or municipal charter that are related to assessed valuation set by local assessment officials;
- (4) To study state financial grants to school districts and units of local government that are measured by assessed valuations set by local assessment officials;
- (5) To study the legislative implementation necessitated by Article IX, Section 5 of the Illinois Constitution of 1970, and to determine and report to the General Assembly the options presented by this Section as well as specific recommendations of the membership;
- (6) To study the fiscal conditions of local taxing districts so that districts which might experience an actual net loss in annual revenue due to either a freeze on property tax levies or the implementation of Article IX, Section 5 of the Illinois Constitution of 1970 can be readily identified, and

to determine the effects upon the overall state and local tax structure of any resulting loss of tax revenues to the state or to local taxing districts;

(7) To examine adversely affected districts to determine if, under Article VII, Section 10 of the 1970 Constitution of the State of Illinois, some districts could obtain from, or share services with, other districts, or exercise, combine, or transfer any power or function to a local governmental unit;

(8) To see that adequate provision exists for a continuing study and analysis of the property tax so as to insure that this revenue source is given attention commensurate with its major importance in the overall state and local revenue structure;

(9) To determine (i) whether provision of the Constitution or any statute, ordinance or charter unduly restricts legislative or administrative flexibility and responsibility for producing and maintaining a productive and administrable property tax system and, (ii) whether the property tax laws need revision or recodification;

(10) To examine the state's property tax exemption policies and make recommendations implementing the principle that exemptions be provided only on clear demonstration of public interest;

(11) To undertake such other duties in the field of taxation as the joint subcommittee may deem necessary;

and, be it further

RESOLVED, That upon request of the special joint subcommittee of the House and Senate Revenue Committees to study property tax reform, all agencies, offices, departments, boards, commissions, or other instrumentalities of the State of Illinois, including constitutional officers, shall cooperate with the joint subcommittee and shall provide it with any requested data, information, studies, or suggestions as may help the joint subcommittee in the studies authorized under this joint resolution. The joint subcommittee may apply for, receive, and use funds, services, and facilities of any agency, public or private, provided in the form of a gift or grant for the purpose of carrying out its duties under this Joint Resolution; and, be it further

RESOLVED, That the special joint subcommittee of the House and Senate Revenue Committees on property tax reform report its findings and recommendations to date to the 79th General Assembly no later than March 1, 1976, which report may be tentative or final. The joint subcommittee may make additional interim reports as it determines to be appropriate.

## CHAPTER I

### THE ILLINOIS PROPERTY TAX SYSTEM

In the Beginning. The ever-present murmur from the swiftly flowing Mississippi wafted on the cooling summer breezes through the open narrow windows of the rude old stone building as the frock-coated gentlemen discussed the financing of the new State of Illinois. Their range of choice was necessarily limited in that frontier society of 1818. Drawing on experience, their thoughts dwelt primarily on a property tax, perhaps supplemented by fees for governmental documents and acts performed, and penalties for private acts not done, or done when prohibited. Interestingly, in that first Illinois Constitutional Convention they did not even see the necessity of writing a separate Revenue Article, perhaps because acceptance of the property tax was almost universal.

Their mention of taxes is found in the 1818 Constitution's Bill of Rights and simply stated: "The mode of levying a tax shall be by valuation, so that every person shall pay a tax in proportion to the value of the property he or she has in his or her possession."<sup>1</sup> The language of this provision is a concise definition of the property tax and underlines that it was considered the primary source of State revenue in those early days. In 1841 the Illinois Supreme Court emphasized that the clause related to the property tax.<sup>2</sup>

One of those early gentlemen, of a theoretical bent, contemplated a flawless property tax system, even reflecting the perfect nature he viewed through the open window.<sup>3</sup> That flawless property tax system would be levied uniformly, on a yearly basis, on the value of all property within Illinois. The tax would be applied on cash, government bonds, business inventories, machinery, buildings, such natural resources as were known, tools and machinery, inventories, consumer durables and nondurables, and on the land itself. Not levied upon directly would be stocks and corporate bonds since they stand for assets subject to the tax. In short, the tax falls on that value usually termed "capital".<sup>4</sup> The total amount of taxes raised in any one year under such a perfect

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<sup>1</sup> Article VIII, Section 20, 1818 Illinois Constitution.

<sup>2</sup> Sawyer v. City of Alton (4 Ill. 126 (1841)).

<sup>3</sup> See Becker, Carl, The Heavenly City of the Eighteenth Century Philosophers for a discussion of nature as a system of perfection to be emulated in human affairs.

<sup>4</sup> In general, the tax base should equal the excess of assets over liabilities of the private sector. Thus, the base includes "outside" money - that portion of the money supply issued by the government in payment of goods and services or as transfer payments - but not "inside" money - that portion created through bank loans. See John G. Gurley and Edward S. Shaw, Money in a Theory of Finance (Brookings Institution, 1960), pp. 72-75.

system is a result of the product of the effective tax rate<sup>5</sup> and the market value of all assets. Tax rates for the several taxing units in which any particular parcel of property may lie are determined by dividing the total tax base into the amount of revenue to be raised. The tax bill for each individual property is computed by multiplying the value as entered on the assessment rolls of the individual parcel of property by the tax rate.

Just as the very site of that early Constitutional Convention was soon to be covered by the flowing waters of the Mississippi, that perfect property tax system located in the mind of that long-ago delegate was from the beginning engulfed with various adaptations, adjustments and other changes which resulted, either by accident or design, in lessening the impact of the tax on one group or another. Many of these distortions will be discussed in later parts of this report. We now proceed to a discussion of the Illinois property tax system in terms of its revenue producing qualities and as it is presently administered.

Magnitude of the Illinois Property Tax. Real estate and personal property taxes in Illinois comprise the single largest revenue source in the State, generating in excess of \$3.627 billion annually to finance the operation of some 5,400 units of local government and school districts.<sup>6</sup> In

<sup>5</sup> Contemporary tax rates used by county clerks, detailed in official documents, reported in the press and cited in the Statutes as tax rate limits, qualifying tax rates for school and other State aids and for other purposes are actually "nominal" rates. This is so because the valuation base in any one taxing jurisdiction will vary more or less from the market value of property (or whatever percentage of market value is used as the standard). It follows that this also is the case if individual properties located within the same jurisdiction are placed on the assessment rolls at significantly different percentages of market value. The following example will illustrate the difference between "effective" and "nominal" tax rates. Assume two school districts, each with total property of the same market value and utilizing the same statutory tax rate limit.

<u>School District "A"</u>		<u>School District "B"</u>	
\$100,000,000	Market Value	\$100,000,000	
\$ 40,000,000 (40%)	Equalized Value	\$ 20,000,000 (20%)	
1.60%	Tax Rate Limit	1.60%	
\$ 640,000	Tax Revenues	\$ 320,000	
.64%	Effective Tax Rate (based on market value)	.32%	

<sup>6</sup> Department of Local Government Affairs. Although statutory authorization for State purposes property taxes remains in the Revenue Act of 1939, there has not been an "official" State levy since 1932. (Chap. 120, Secs. 153 and 154, IRS 1975.) The State General Revenue Fund does receive some \$4.6 million from a property tax falling on a certain class of property, as noted below.

comparison, the two major State taxes, the income tax and sales tax, yielded \$3.062 billion, or \$333 million less than the property tax. In 1974 revenues from the income tax and sales tax amounted to \$1.580 billion and \$1.482 billion, respectively.<sup>7</sup> Both State and local shares of the two taxes are included in the amounts. Total State level taxes for 1974, reached \$4.176 billion, only about \$781 million more than the property tax alone produces. State receipts other than taxes raised an additional \$2.556 billion.

The volume of property tax dollars is produced from a valuation base of in excess of \$50 billion, as shown in Table 1, page 4. During the two decades from 1954 through 1974, the valuation base has increased 100 percent while the taxes extended on that base have increased 329 percent. In dollars, this represents an expansion of the base from \$26.134 billion in 1954 to \$51.797 billion in 1974, and in taxes from \$.790 billion to \$3.395 billion (1974 taxes collected in 1975).

School districts levy the largest portion of property taxes in Illinois. In 1973, the latest year for which all figures are available, the 1,094 school districts extended a total of \$1.919 billion, or 59 percent of all property taxes. Of this total, the Cook County districts, including Chicago, accounted for \$1.005 billion, or 52 percent, and downstate districts extended \$914 million, or 48 percent of property taxes for school purposes.

The next largest category of property taxing governments in terms of tax extensions are the municipalities, with 19 percent of the total. The 1,256 cities, villages and incorporated towns collecting property taxes in 1973, raised a total in excess of \$627 million. The extension for Chicago was \$373 million or 59 percent of municipal property taxes.

The 102 counties extended 8.2 percent of the total 1973 collections, \$136 million in Cook and \$132.6 million downstate, for a total of \$268.8 million. The Cook County portion is 51 percent. Townships, numbering 1,445 in 85 counties, and 97 road districts in the remaining 17 commission counties, extended \$111.1 million in property taxes, or 3.3 percent of the total. Unlike the previous enumerated governments, downstate townships and road districts extended greater amounts than their Cook County township brethren. The Cook County townships raised \$15.3 million and the downstate townships and road districts extended \$95.9 million, or 14 percent and 86 percent, respectively of the township and road district totals.

A significant portion of total taxes extended, \$344.5 million or 10 percent of the 1973 extensions, are attributable to the 1,405 special districts performing myriad services for Illinois residents. These include fire protection, park, sanitary, forest preserve, mosquito abatement, public health, tuberculosis sanatoria, airport authorities, library districts, hospitals, street lighting, water service, river conservancy, water authority, service water protection, cemetery, water-shed-sub-districts, conservation districts,

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<sup>7</sup> Department of Local Government Affairs and An Accountability Budget For Illinois, Fiscal Year 1977, Office of the Governor.

TABLE I  
Equalized Values and Total Taxes Extended  
1954 - 1974

Year	Valuations	Increase Over Previous Year	Percent of Increase	Taxes	Increase Over Previous Year	Percent of Increase
1954	\$26,134,106,302	\$ 604,768,290	2.4%	\$ 790,540,687	\$ 50,099,844	6.8%
1955	27,601,900,590	1,467,794,288	5.6	845,471,780	54,931,093	6.9
1956	28,609,450,271	1,007,549,681	3.7	916,912,026	71,440,246	8.4
1957	31,263,638,809	2,654,188,538	9.3	1,028,010,683	111,098,657	12.1
1958	32,006,431,192	742,792,383	2.4	1,118,571,915	90,561,232	8.8
1959	33,698,284,539	1,676,853,347	5.2	1,206,736,417	88,164,502	7.9
1960	34,322,727,250	639,442,711	1.9	1,300,835,166	94,098,749	7.8
1961	34,860,116,397	537,389,147	1.6	1,400,303,027	99,467,861	7.6
1962	35,655,245,867	795,129,470	2.3	1,472,823,701	72,520,674	5.2
1963	36,908,167,001	1,252,921,134	3.5	1,521,423,980	48,600,279	3.3
1964	37,534,541,178	626,374,177	1.7	1,599,559,933	78,135,953	5.1
1965	38,565,686,199	1,031,145,021	2.7	1,688,330,442	88,770,509	5.5
1966	39,837,974,684	1,272,288,485	3.2	1,823,993,442	135,663,000	8.0
1967	42,134,058,093	2,296,083,409	5.8	2,046,784,555	222,791,113	12.2
1968	43,395,377,207	1,261,319,114	3.0	2,284,789,141	283,004,586	11.6
1969	45,720,397,355	2,325,020,148	5.4	2,519,266,062	234,476,921	10.3
1970	46,406,593,211	686,195,856	1.5	2,708,400,132	189,134,070	7.5
1971	49,750,235,901	3,343,642,690	7.2	3,034,640,418	326,240,286	12.0
1972	49,780,922,355	30,686,454	0.1	3,137,483,030	102,842,604	3.4
1973	50,393,864,875	612,942,520	1.2	3,270,366,997	132,913,968	4.2
1974	51,797,351,540	1,403,486,665	2.8	3,395,038,886	124,671,889	3.8
1975#	54,550,823,133	2,753,471,593	5.3	3,627,316,356	232,277,470	6.8

Source: Illinois Property Tax Statistics, 1973, Department of Local Government Affairs.

#1975 data estimated by the Office of Financial Affairs, Department of Local Government Affairs.

the metropolitan exposition and auditorium authority, mass transit and water districts. The most important in terms of property taxes collected are the park districts (\$154.6 million) and the sanitary districts (\$109.9 million).<sup>8</sup>

In addition to the actual property taxes levied and extended each year by the several governments, the property tax plays a key role in the distribution of certain state grants-in-aids, particularly to the elementary and secondary schools. For proper and equitable distribution of these grants and aid, administration of the property assessment program at the local and state level is particularly critical.

Composition of the Property Tax. The Illinois property tax is usually categorized in three components, real estate, personalty, and railroad property. As far as the assessment rolls are concerned, real estate comprises the lion's share of the tax base, 84 percent in 1973. Personal property equaled 15 percent and railroad property, 1 percent. These percentages represent total state-wide valuations. The percentages for the typical Cook County-Downstate dichotomy are as follows: Cook: real estate, 81 percent, personal property, 18 percent and railroads, .1 percent; Downstate, real estate, 86 percent, personal property, 13 percent and railroads, 1 percent. Further comment on the personal property tax will be found in our supplementary report.

The initial responsibility for assessing most property in Illinois rests at the township level in most township counties and at the county level in commission counties and Cook County. However, the Office of Financial Affairs of the Department of Local Government Affairs assesses the operating property of railroads and the capital stock of certain domestic corporations. The Department also determines the values of pollution control facilities approved by the Illinois Environmental Protection Agency and which receive special assessment treatment.

In 1973, the Department placed a value of \$514 million on the operating property of 70 railroads. These values are allocated to the several counties through which the railroads run and become a part of the assessment rolls of the appropriate taxing districts. They are then subject to the same tax rates as other property within the district. Fixed railroad property, such as stations, are assessed and taxed locally in the same manner as other real estate. Railroad property, both State and locally assessed, provided a total of \$36,211,762 in taxes in 1973.

Private Car Line Companies - Special Treatment. Private car line companies are treated somewhat differently than other types of property in Illinois. In the case of domestic companies, the Department assesses the property and reports the values to the county clerk of the counties in which

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<sup>8</sup> Ibid.

the company headquarters is located. The values then become part of the regular tax base and are treated in the same manner as other property for the levying of taxes. In 1973, the Department assessed eight domestic companies at \$2,684,360, and the values were assigned to Cook County, which had seven of the companies, and to Piatt County, which was the headquarters of the eighth company. The taxes are relatively small, amounting to only \$194,939 in 1973.

Foreign private car line companies are both assessed and taxes at the State level. The extension, which is placed in the State General Revenue Fund, is computed by the Department, using a tax rate representing the State-wide average of all tax rates. In 1973, the Department placed a value of \$65,594,800 on the foreign companies and extended a total of \$4,243,984, by applying a tax rate of \$6.50 per \$100 of assessed valuation. This sum became a part of the State General Revenue Fund.<sup>9</sup>

Since adoption of the Illinois sales tax in 1933, the private car line company property tax is the only such levy which flows into the State treasury.<sup>10</sup> The amount of revenue derived from the private car line companies is miniscule in terms of the total State budget and even of regular property tax revenues. It amounts to less than one-half of one percent of total property tax extensions in any one year.

Capital Stock Assessments. So-called "capital stock" assessments comprise a unique element of the property tax as it relates to corporations. The capital stock component of a corporation's total value is that portion which is not assessed as real estate or tangible personalty. Typically this is determined by taking the difference between the total value of the corporation as an on-going entity and the corporation's tangible property values as reflected in other, usually local, assessments. An example of such a "value" would be the worth of the corporation's various brand names and trademarks.

Responsibility for assessment of capital stock is split between State and local assessment officials. Some assistance and direction is provided by the Department of Local Government Affairs since it annually supplies the 101 downstate counties with lists of corporations which may be subject to the assessment. The State is responsible for capital stock assessments of all corporations other than those engaged in manufacturing, mercantile endeavors, mining and sale of coal, printing, publishing newspapers, live-stock breeding or improvement, banking, mutual building and loan and home-stead associations.<sup>11</sup>

Assessment of capital stock has been one of the weak areas in Illinois property tax administration for many years, both as concerns State-level

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<sup>9</sup> Chap. 120, pars. 372.1 - 372.12a, IRS, 1975.

<sup>10</sup> Although unused since adoption of the sales tax, statutory authority for a State-wide property tax for both State and school purposes remains in the Revenue Act of 1939. Chap. 120, pars. 634 and 635.

<sup>11</sup> Chap. 120, par. 498, IRS, 1975.



assessments and local assessments. However, in the past year the State has significantly upgraded its assessment of capital stock and has encouraged similar moves on the part of local assessors. This is indicated, particularly for State assessments, by the significant increase in both the number of corporations subject to assessment and in the growth of values of such assessments. Particularly on the local level, there is room for improvement in administering the capital stock assessment program. As with the domestic car line companies, the capital stock values assessed by the State are assigned to the appropriate assessment districts where the sums are melded into the regular tax base for tax levying purposes.

Some 48,616 corporations have their capital stock assessed, if it is assessed, by the Office of Financial Affairs. The Department placed a value of \$761,418,200 on the capital stock of 38,362 corporations in 1973. The Department estimated that the 1973 values yielded to local governments an estimated \$44,234,672 in taxes levied in 1973 and collected in 1974.<sup>12</sup>

The Present Illinois Property Tax System. Present day administration of the property tax in Illinois involves officials on every level of government in Illinois. The most obscure special district government participates through the levying of taxes by its governing board. However, for the purposes of this discussion we will exclude those governments which only levy taxes and concentrate on the Township, County, and State officials who are involved at various stages in the assessment of property and the levying and collection of taxes. It should also be noted that this particular section presents a general review of the Illinois property tax system. *One of the most significant findings of the Joint Sub-Committee was the wide variance in actual practices and the impressive imagination of the many Illinois property tax officials in their attempt to implement the Revenue Act of 1939.*

In township counties, other than Cook, the typical initial assessment of both real and personal property is made by the elected township assessors. (In Cook, the township assessor, although a "deputy" of the elected county assessor, does not assess real property. Cook County assessors are involved in the personal property assessment procedures to some degree.) Theoretically, the township assessor is supposed to follow broad guidelines and directions of the appointed Supervisor of Assessments and the Department. He has the responsibility of insuring that individual parcels within his township are assessed at the appropriate level, currently 33 1/3 percent of full cash value. He also has primary responsibility for placing new improvements on the roles and identifying and assessing any property which, for any number of reasons, has been omitted from the assessment books.

Once each four years all property in every county, except Cook, Lake, and St. Clair, is completely reassessed but this quadrennial reassessment takes place in different years in township and commission counties. The commission counties will reassess in 1978 and the township counties are

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<sup>12</sup> Department of Local Government Affairs.

scheduled to reassess in 1979. Cook, Lake, and St. Clair are divided into quadrants with one quadrant reassessed each year. In the township counties, the reassessment is initially conducted by the township assessor. The Supervisor of Assessments, or his deputy, reassess in the commission counties.

It is during the quadrennial reassessment that most adjustments in the valuation of property typically take place. In fact, Section 46 of the Revenue Act first states that in counties under 150,000 population "the assessors or supervisors of assessments shall not in any year, except the year of the quadrennial assessment, change the valuation of any real estate or improvements or the division thereof, except as provided in this Section and in Sections 37 and 44 of this Act". Section 37 relates to the placing of new subdivisions on the assessment roles and Section 44, in this context, refers to the "instant assessment" provisions of the Revenue Act. Thus, this sentence of the Section would seem to prohibit basic changes in the assessment of most property in non-quadrennial years in the designated counties. However, the second sentence in the Section, covering all counties except Cook, specifically grants not only the Supervisor of Assessments or the St. Clair Board of Assessors direct authority to "revise" or "correct" an assessment in a non-quadrennial year, but extends this authority to the township assessor. Hearings held by the Sub-Committee indicate that such changes are in fact made in numerous instances in non-quadrennial years. Particularly in highly inflationary times, such as the present period, the ability -- or inability -- to make adjustments more frequently than every four years on individual parcels becomes of critical importance, as will be noted later.

The assessment date for real property in Illinois is January 1 and personal property is April 1. (Senate Bill 225, enacted by the 1973 Session of the General Assembly, modified the real property date in certain instances. This provision is discussed in detail later in this report.) Assessment books containing currently enrolled real property and necessary forms for listing real property additions and for personal property assessments are delivered by the County Clerk to the pertinent assessing official prior to January 1 of each year. Real property assessments are to be completed by June 1, or, in the case of Cook County, as soon after June 1 as possible. The assessor is to obtain from liable taxpayers within his jurisdiction the requisite personal property tax returns between April 1, the personal property assessment date, and June 1 of each year. The Supervisor of Assessments also is required to hold a briefing session with the township assessors located within his county on or before January 1 of each year.

Upon completing his task, the township assessor turns his assessment books over to the Supervisor of Assessments or, in the case of St. Clair, to the Board of Assessors. The Supervisor of Assessments and the St. Clair Board have authority to revise the initial assessments of the township assessors. If changes are made at this level, the taxpayer must be advised of the change. In St. Clair the Board of Assessors meets on the first Monday of June to revise real property assessments and the third Monday of June to revise personal property assessments. Its work must be completed by the first day of July.

In all counties except Cook, the Supervisor of Assessments, or the St. Clair Board of Assessors, is directed to turn the assessment books over to the County Board of Review by the third Monday of June. (There is a slight contradiction relating to St. Clair. Section 96 specifies July 1, as the date the Board revision must be completed while Section 100 includes St. Clair among the counties which must report to the Board of Review by the third Monday in June. However, as noted later, few dates specified in the Revenue Act are honored in practice.) The elected Cook County Assessor is directed to turn his books over to a Board of Appeals as soon as possible after the completion of his revisions, including the disposition of taxpayer appeals resolved by the assessor.

All counties except Cook have a Board of Review with wide powers to correct, adjust and make other changes in the assessment books, including the ordering of equalization between townships. The Board of Review in township counties other than St. Clair, is composed of three members appointed by the Chairman of the County Board with the consent of the County Board. Members of the County Board are qualified to sit on the Board of Review as are all other residents of the County, except that in counties of more than 100,000 population, other than Cook and St. Clair, Board members must pass a qualifying examination administered by the Department of Local Government Affairs. Counties under the 100,000 population level may require their Board of Review members to be qualified by examination through adoption of an appropriate ordinance by the County Board. Terms of office are two years. St. Clair has an elected Board of Review and Cook County operates under special provisions of the Revenue Act providing for a popularly elected two-man Board of Appeals. Generally speaking, the Cook County Board of Appeals also has the powers and responsibilities of the other Boards of Review, but the Cook County Board has developed highly sophisticated methods of administering its office, particularly in the area of the use of the certificate of error. Certificates are used to adjust assessments which are based on "mistakes" or "errors", other than errors of "judgment", after the assessment books have been presented to the Boards of Review or Appeals. Cook County also makes extensive use of the certificate of error in court proceedings involving both real and personal property taxes.

Final statutory date for completion of the work of the Cook County Board of Appeals is 60 days after the Board has received the last assessment books from the County Assessor. The adjournment dates for Boards of Review in downstate counties are based on the population size of the county, as follows: 50,000 or less, September 7; 50,000 to 75,000, October 7; 75,000 to 100,000, November 7; and over 100,000, December 31. In quadrennial years, the County Board can extend the adjournment date for 30 days for counties under 100,000, and for 20 days for other counties, other than Cook. The timing of the adjournment dates and the ability of the Boards to complete their work in sufficient time has a substantial impact upon other phases of the property tax system.

Upon completion of the review of assessments, the Board of Review or Appeals returns the assessment lists to the County Clerk and the Supervisor of Assessments, the St. Clair Board of Assessors or the Cook County Assessor.

It is this assessment list that essentially forms the basis for tax extensions by the County Clerk.

Throughout the assessment process there are various publication and notification requirements to alert property owners to assessment practices, particularly changes. The most important of the notice provisions takes place upon completion of the work of the local assessor, if any,<sup>13</sup> and review of that work by the Supervisor of Assessments. During quadrennial years the entire list of real and personal property assessments is to be published in a newspaper. In non-quadrennial years the entire personal property list must be published, but in the case of real property only additions and changes in the assessment of a particular parcel. A relatively new feature of this notice requirement is that, in addition to the publication of the list, a notice must be mailed to every taxpayer in quadrennial years, and to all personal property taxpayers, plus those real property taxpayers whose assessments have been changed in non-quadrennial years. The notice must also specify the name of the newspaper in which the assessment list can be found and the date of publication. Counties under 150,000 must provide for publication by July 10, and those over 150,000, except Cook, are required to publish and notify taxpayers prior to December 15 of each year. Cook County is directed by the statutes to publish its assessment lists as soon as possible after completion of the work of the County Assessor.

Another important publication or notice requirement is the one following completion of the work of the Board of Review. A list containing the changes in assessments must be published upon completion of the work of the boards. The list is published within 30 days after the list has been prepared and delivered to the County Clerk and Supervisor of Assessments, Board of Assessors or the County Assessor. In addition, the Board of Review is directed to send a notice of appeal rights to any taxpayer who is qualified to appeal a Board of Review action to the Property Tax Appeal Board.

The Property Tax Appeal Board was created by the General Assembly in 1967, as a result of a suggestion of a commission created to study tax rates and assessment practices. The Board is composed of three members appointed by the Governor with the advice and consent of the Senate.

In addition to taxpayer complaints of assessments, as finalized by the Boards of Review, officials of taxing bodies may petition the Tax Appeal Board to review assessments. Hearings by the Board are informal. Its decisions are subject to review under the provisions of the Administrative Review Act. A taxpayer need not make his appeal to the Board prior to appealing a decision of a Board of Review to the courts. The fact that an appeal is before the Tax Appeal Board does not stay the extension and collection of taxes on the subject property, but the statutes provide for either abatement, or refund of taxes levied on unauthorized assessments as determined by the Property Tax Board of Appeals.

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<sup>13</sup> See page 31.

The Property Tax Appeal Board does not have jurisdiction in Cook County.

When the assessment records of the Board of Review or Appeals are returned to the County Clerk, he prepares an abstract of the assessments and forwards the abstracts to the Department of Local Government Affairs. The County Clerk is also empowered to correct the assessment list, including the addition of omitted property.

*WRONG* Utilizing the County Clerk's abstract and such data as sales-ratio studies and appraisals, the Department proceeds to determine if property within a County is, in the aggregate, assessed at the statutory level of 33 1/3 percent of full cash value. If the assessment level varies from the statutory State-wide standard, the Department issues an equalization factor, or "multiplier" to the County Clerk. The Clerk is directed to apply this multiplier to the assessed values in his county to either increase or decrease the aggregate assessments to reach the 33 1/3 percent standard. It is on these adjusted values that the Clerk eventually will extend the taxes for units of government within the County.

Previously, the multiplier could be changed by the Department only during quadrennial years. A 1973 amendment, however, now directs the issuance of annual multipliers to the counties. Also, upon request of an elective county executive or the County Board in counties which do not have an elective county executive, the Department can determine and assign multipliers on a township basis. Township multipliers have been requested by only two counties, McHenry and Lake, and actually applied only in the case of Lake County. The Department reports that it did not have sufficient sales-ratio data to determine proper multipliers for some townships in McHenry County.

During the time the assessment process is moving through its various stages, the several governments are preparing their budgets for the same assessment year. In most cases the local governments must report their levies to the County Clerk during September. In Cook County the adoption of the major government budgets usually takes place in November and December. In any event, most Illinois local governments adopt budgets and property tax levies without knowing precisely what the assessment level will be.

This lack of knowledge concerning the level of assessments probably has contributed to the Illinois practice of levying at or near the maximum permissible statutory tax rate. Traditionally, the property tax has served the function of a "residual" tax. That is, the corporate authorities of the levying government, after determining its expenditure goals, adds up all anticipated non-property tax revenues and then levies a property tax to make up the difference. In such a system the importance of both expenditure decisions and the levy itself are enhanced.

Illinois officials, however, because of their uncertainty as to the level of assessments in their districts, are encouraged by that very uncertainty to apply their maximum tax rate to their best estimate as to what the assessment will be and then use that figure as their levy. The system, in a sense, is reversed from the traditional model. The tax rate is enhanced in importance

and there is much less than an optimal relationship of the levy to budget or expenditure needs.

The statutes themselves encourage this procedure by giving the County Clerk the final determination as to whether a particular levy falls within the tax rate limits of any specific government. Of course, because of the lag in assessing procedures, the County Clerk, who is responsible for extending taxes, is the only official who has all the current figures -- the levies and the assessments -- at a critical point in time. And even the Clerk must often wait long after the statutory date for delivery of levies and assessments before he can determine tax rates and compute tax extensions.

The resulting over-emphasis on tax rates in Illinois poses serious problems for both the present administration of the property tax and for possible reforms or changes in the system. A tradition of emphasizing tax rates and tax rate limits means serious repercussions for both government and taxpayers if any significant changes in assessment levels or procedures are made. Similar considerations strongly impact the present system of widely divergent levels of assessment between and within the counties or any serious attempts to rectify such unequal assessments. Proposed adjustments in school financing, particularly with a school aid formula closely tied to property assessments, must also face a widespread upheaval in all local government finances stemming from necessary, but traumatic, changes in assessment practices and resulting sharp changes in assessment levels. Any strategy to achieve greater equity in assessments, both intra-county and inter-county, will require a mechanism to soften the shock of abrupt changes in assessment levels in relation to customary tax rates of a particular unit of government or school district. Such a mechanism will have to provide both floors and ceilings to prevalent tax levies.

During the assessment process the various governments are preparing their budgets and tax levy ordinances. The various classifications of governments have different fiscal years and dates to adopt the levy. Even within broad classifications, such as municipalities, the fiscal years begin on different dates. However, the statutes specify September as the month most levies are to be certified to the respective County Clerks. There are approximately 305 statutory tax rates listed in the statutes for the various governments.

All Illinois counties collect property taxes in two installments. The bills in counties other than Cook and Lake, are to be mailed by the County Treasurer by May 1, and the delinquency date for the first installment is on June 1. The delinquency date for the second installment is September 1. However, a particular county, for any number of reasons, may not issue its bills on a timely basis. In such an event, the delinquency date also is usually set back to provide 30 days for payment. Cook and Lake Counties are operating under a recent amendment to the Revenue Act which enables the county to accelerate the billing and collection of real estate taxes for local governments within the county. This accelerated method of real estate tax collections is mandatory in Cook and permissive in all other counties upon adoption of an appropriate ordinance by the County Board. Under this program

the county estimates the first installment by computing a tax equal to 50 percent of the total real estate tax billed for the preceding tax year. This bill is mailed by January 31, and is due on March 1. The final bill, to be mailed by June 30 and due on August 1, represents the difference between the first "estimated" installment and the total actual property taxes extended on a specific property for that year.

The above discussion of the property tax system in Illinois is a general overview of how the tax is administered. It should be noted, however, that actual practices, as the Sub-Committee has determined in its hearings, vary significantly in many jurisdictions and under certain conditions. A number of these variances will be related in the following pages.

The next page contains an abbreviated flow chart of the property tax cycle.

CHART A  
THE PROPERTY TAX CYCLE

Township Assessor:

(Supervisor in Commission Counties; County Assessor in Cook)  
Real Estate Assessment beginning January 1 — Personal Property beginning April 1



Supervisor of Assessments: June 1 (St. Clair, First Monday of June)



Board of Review:

Third Monday of June: Adjourn from September 7 to December 31, according to  
population classification



Supervisor of Assessments' abstract of valuations to Department  
of Local Government Affairs



County Clerk's abstract of valuations to Department of Local Government Affairs



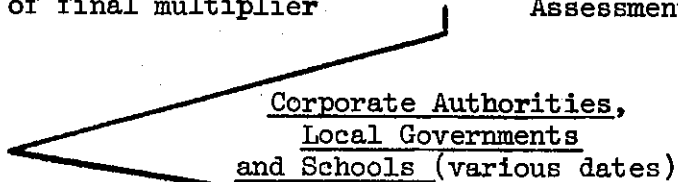
Department of Local Government Affairs:

"Multiplier Determination"

Assignment of "tentative" multiplier  
Conduct of hearings on multiplier  
Assignment of final multiplier

Assessment of Railroad, Capital Stock, etc.

Assessment of Railroad Property  
Assessment of Capital Stock  
Assessment of Pollution Control facilities



County Clerk:

Determination of equalized valuation by application of the assigned multiplier

Exchange of valuations between counties to determine total valuation of  
"overlapping" taxing districts

Calculation of tax rates

Extension of taxes

Delivery of collector's books to County Treasurer



County Treasurer:

Tax Billing

Tax Collection

Tax Distribution

Tax Sale of Delinquent Real Estate



## CHAPTER II

## LEGISLATIVE PROGRAM

Reform of the assessing function on the Township, County and State levels comprised the main thrust of Sub-Committee legislation introduced in the Seventy-Ninth General Assembly. Although the bills were controversial throughout most of the biennium, prospects for General Assembly adoption appeared very favorable for a brief moment during the waning hours of the Spring, 1976 session.

On April 9, 1975, a series of five bills were introduced in the Senate<sup>14</sup> and on April 12, 1975, an additional five bills were introduced in the House. Except for the respective Senate and House bills pertaining to township assessors, these bills were essentially the same in content. Because of House rules the original House series had been reintroduced on May 10. This second series was also tabled in the House and three additional bills, containing the subject matter of the previous five bills, were again reintroduced in the House. Finally, two of the latter, dealing with township assessors and supervisors of assessments, were again reintroduced in the House on April 29, 1976, again as a result of House rules. The township assessor bill, H.B. 3830, passed the House on June 7, 1976, with a 94 "aye", 30 "nay" and 9 "present" vote. House Bill 3831, relating to the Supervisors of Assessments, passed the House on May 25, 1976. The vote was 93 "aye", 12 "nay" and 57 voting "present".

House Bill 3061, addressing State-level assessment reform, passed the House on June 17, 1975, with a vote of 129 "ayes", 18 "nays" and one "present".

The several bills and their subject matter are: State Property Tax Commission: S.B. 754, H.B.'s 2301, 3008, and 3061. Transferring the State Property Tax Appeal Board from the Department of Local Government Affairs to the State Property Tax Commission: S.B. 756, H.B.'s 2302, 3009, 3061. Creating the Property Tax Legislative Advisory Committee: S.B. 755, H.B.'s 2303, 3010, and 3061. Reform of the Supervisor of Assessments office: S.B. 757, H.B.'s 2304, 3011, 3119 and 3831. Township Assessors reform: S.B. 758, H.B.'s 2305, 3012, 3119 and 3830.

A chart presenting a brief comparative analysis of the Sub-Committee's legislative program is presented in the appendix.

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<sup>14</sup> Senate Bill 1503, sponsored by Sen. John Nimrod, was introduced in the Senate on June 13, 1975. It was similar to S.B. 758.



## CHAPTER III

## A STATE PROPERTY TAX COMMISSION

A key element in the Sub-Committee's program was to create an independent State Property Tax Commission to administer the State function in the Illinois property tax system. The Sub-Committee believed it was essential to achieve this goal to insure fair and efficient assessment of property.

During the past year there has been a marked improvement in the performance of the Office of Financial Affairs, Department of Local Government Affairs, presently the State agency charged with various property-tax related duties. Much of this improvement, the Sub-Committee believes, has resulted from the activities of the Sub-Committee itself and the dedication of the line employees of the agency. By spotlighting many of the deficiencies of the property tax system, Sub-Committee activities, including public hearings, have helped establish a public environment conducive to fair and efficient administration of the property tax by Office of Financial Affairs personnel.

However, the Sub-Committee is convinced that the underlying conditions which in the past have contributed significantly to the deterioration and maladministration of the property tax will remain if this function is retained in an executive department. Those conditions can be alleviated to a significant extent by transferring State property tax duties, responsibilities and powers to an independent State Property Tax Commission.

Implementation of House Bill 990, the 33 1/3 assessment level amendment,<sup>15</sup> made this change particularly important during the Seventy-Ninth session of the General Assembly. The proposed legislation contains powerful forces for improving assessment practices and bringing the several counties onto a common assessment plateau. Those very forces also will pose serious problems of implementation and exacerbate the conditions which in the past have led to such practices as equalization manipulation.

A graphic example of the results for taxpayers and for taxing units of local government and school districts is presented in Table 11. This illustrates the change in county median assessment levels between counties after they had been "equalized" by the Department, and changes in county median assessment levels between 1973 and 1974. For each of these two years the statutory assessment level was 50 percent of market value.

Eight counties experienced an increase in their median assessment level, 1974 over 1973 (Alexander, Hardin, Jo Daviess, Kendall, Lee, Mason, St. Clair, and Scott). In all eight counties they still remained far below the statutory level of 50 percent, the highest being Lee at 37.36 percent and the lowest Hardin at 25.27 percent. There was no change in the multipliers assigned

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<sup>15</sup> House Bill 990 is discussed at page 63.

TABLE II

## 1974 COUNTY ASSESSMENTS, MULTIPLIERS AND CHANGE FROM 1973

County	1974 Median Assessment	1974 Multiplier	1974 Median Assessment Equalized	1973 Median Assessment Equalized	Difference	% Change
Adams	29.39	1.0000	29.39	34.63	- 5.24	- 15
Alexander**	09.25	2.9412	27.21	23.15	4.06	18
Bond	23.73	1.0000	23.73	28.82	- 5.09	- 18
Boone	26.33	1.0000	26.33	27.73	- 1.40	- 5
Brown	22.85	1.0870	24.84	31.63	- 6.79	- 21
Bureau	31.64	.9804	31.02	35.85	- 4.83	- 13
Calhoun**	17.44	1.1905	20.76	25.77	- 5.01	- 19
Carroll	23.25	1.0000	23.25	32.70	- 9.45	- 29
Cass	21.84	1.1364	24.82	27.07	- 2.25	- 8
Champaign	28.45	1.0000	28.45	35.30	- 6.85	- 19
Christian	22.87	1.0638	24.33	33.71	- 9.38	- 28
Clark	16.16	1.4925	24.12	28.19	- 4.07	- 14
Clay	23.70	1.2048	28.55	35.01	- 6.46	- 18
Clinton	28.11	1.0000	28.11	30.41	- 2.30	- 8
Coles	24.25	1.0638	25.80	33.57	- 7.77	- 23
Cook	22.58	1.4453	32.63	33.83	- 1.20	- 3
Crawford	25.13	1.0753	27.02	31.51	- 4.49	- 14
Cumberland	17.61	1.5625	27.52	29.03	- 1.51	- 5
De Kalb	27.84	1.0000	27.84	33.04	- 5.20	- 16
De Witt	22.66	1.0989	24.90	31.57	- 6.67	- 21
Douglas	29.44	1.0870	32.00	36.03	- 4.03	- 11
Du Page	31.42	1.0000	31.42	33.06	- 1.64	- 5
Edgar	27.84	1.0000	27.84	33.08	- 5.24	- 16
Edwards**	21.86	1.1628	25.42	27.94	- 2.52	- 9
Effingham	20.50	1.0000	20.50	22.02	- 1.52	- 7
Fayette	15.39	1.6667	25.65	30.47	- 4.82	- 16
Ford	26.25	1.0526	27.63	32.97	- 5.34	- 16
Franklin	19.91	1.0309	20.53	25.51	- 4.98	- 20
Fulton	29.92	.9709	29.05	33.04	- 3.99	- 12
Gallatin	21.89	1.2195	26.69	27.82	- 1.13	- 4
Greene	18.00	1.5385	27.69	28.51	- 0.82	- 3
Grundy	26.90	1.0000	26.90	32.25	- 5.35	- 17
Hamilton	13.68	1.5625	21.38	28.83	- 7.45	- 26
Hancock	21.04	1.0638	22.38	30.04	- 7.66	- 25
Hardin**	21.73	1.1628	25.27	22.54	2.73	12

\*\*Commission County.

Table II (cont'd)

<u>County</u>	<u>1974 Median Assessment</u>	<u>1974 Multiplier</u>	<u>1974 Median Assessment Equalized</u>	<u>1973 Median Assessment Equalized</u>	<u>Difference</u>	<u>% Change</u>
Henderson	18.75	1.4493	27.17	34.93	- 7.76	- 22
Henry	19.45	1.4084	27.39	32.51	- 5.12	- 16
Iroquois	27.62	1.0000	27.62	36.76	- 9.14	- 25
Jackson	20.69	1.1236	23.25	25.64	- 2.36	- 9
Jasper	19.33	1.1236	21.72	30.73	- 9.01	- 29
Jefferson	23.61	1.0753	25.39	26.86	- 1.47	- 5
Jersey	19.14	1.3699	26.22	29.00	- 2.78	- 10
Jo Daviess	29.82	1.0000	29.82	29.33	0.49	2
Johnson**	03.71	4.3478	16.13	18.00	- 1.87	- 10
Kane	31.85	1.0000	31.85	33.16	- 1.31	- 4
Kankakee	30.69	1.0000	30.69	32.50	- 1.81	- 6
Kendall	27.88	.9615	26.81	22.84	3.97	17
Knox	29.31	1.0000	29.31	32.10	- 2.79	- 9
Lake	16.86	1.4959	25.22	32.48	- 7.26	- 22
La Salle	25.02	1.0753	26.90	33.68	- 6.78	- 20
Lawrence	16.43	1.8182	29.87	34.85	- 4.98	- 14
Lee	38.48	.9709	37.36	35.54	1.82	5
Livingston	25.75	1.1111	28.61	34.68	- 6.07	- 18
Logan	27.86	1.0309	28.72	34.18	- 5.46	- 16
McDonough	29.64	1.0000	29.64	34.19	- 4.55	- 13
McHenry	28.42	.9804	27.86	29.39	- 1.53	- 5
McLean	29.09	1.0000	29.09	35.01	- 5.92	- 17
Macon	30.70	1.0000	30.70	36.80	- 6.10	- 17
Macoupin	20.73	1.2500	25.91	27.21	- 1.30	- 5
Madison	26.96	1.0000	26.96	27.34	- 0.38	- 1
Marion	26.72	1.0417	27.83	29.33	- 1.50	- 5
Marshall	17.13	1.2658	21.68	31.15	- 9.47	- 30
Mason	29.32	1.0989	32.22	30.10	2.12	7
Massac**	03.21	4.5454	14.59	18.36	- 3.77	- 21
Menard**	06.92	3.7037	25.63	27.37	- 1.74	- 6
Mercer	28.95	.9709	28.11	30.85	- 2.74	- 9
Monroe**	25.41	1.0753	27.32	34.67	- 7.35	- 21
Montgomery	18.98	1.1628	22.07	29.40	- 7.33	- 25
Morgan**	29.66	1.0000	29.66	32.68	- 3.02	- 9
Moultrie	19.15	1.2195	23.35	33.29	- 9.94	- 30
Ogle	26.50	1.0000	26.50	31.21	- 4.71	- 15
Peoria	35.11	1.0000	35.11	38.68	- 3.57	- 9
Perry**	16.62	1.1905	19.79	23.60	- 3.81	- 16
Piatt	24.81	1.0753	26.68	37.55	-10.87	- 29
Pike	09.19	2.2727	20.89	28.68	- 7.79	- 27

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\*\*Commission County.

Table II (concluded)

County	1974 Median Assessment	1974 Multiplier	1974 Median Assessment Equalized	1973 Median Assessment Equalized	Difference	% Change
Pope**	12.93	1.4925	19.30	20.19	- 0.89	- 4
Pulaski**	22.51	1.1236	25.29	28.36	- 3.07	- 11
Putnam	06.20	3.4483	21.38	34.35	-12.97	- 38
Randolph**	15.58	1.5384	23.97	24.95	- 0.98	- 4
Richland	23.21	1.0638	24.69	29.90	- 5.21	- 17
Rock Island	28.59	1.0870	31.08	35.27	- 4.19	- 12
St. Clair	31.07	1.0309	32.03	30.21	1.82	6
Saline	28.74	1.0000	28.74	37.14	- 8.40	- 23
Sangamon	29.21	1.0000	29.21	31.23	- 2.02	- 6
Schuyler	22.23	1.0000	22.23	29.55	- 7.32	- 25
Scott**	08.64	4.0000	34.56	31.12	3.44	11
Shelby	12.36	2.0000	24.72	29.28	- 4.56	- 16
Stark	21.43	1.0000	21.43	31.17	- 9.74	- 31
Stephenson	36.84	1.0000	36.84	38.51	- 1.67	- 4
Tazewell	33.84	1.0000	33.84	38.70	- 4.86	- 13
Union**	17.30	1.2658	21.90	23.19	- 1.29	- 6
Vermilion	28.96	1.0989	31.82	39.76	- 7.94	- 20
Wabash**	34.95	1.0000	34.95	35.47	- 0.52	- 1
Warren	26.86	.9709	26.08	36.48	-10.40	- 29
Washington	23.35	1.0638	24.84	25.60	- 0.76	- 3
Wayne	14.03	1.4493	20.33	25.73	- 5.40	- 21
White	20.70	1.5152	31.36	34.14	- 2.78	- 8
Whiteside	32.39	1.0000	32.39	36.01	- 3.62	- 10
Will	25.92	1.0000	25.92	28.82	- 2.90	- 10
Williamson**	25.18	1.0000	25.18	26.67	- 1.49	- 6
Winnebago	41.17	1.0000	41.17	44.53	- 3.36	- 8
Woodford	16.48	1.4493	23.88	33.90	-10.02	- 30

Source: Department of Local Government Affairs and Bureau of Governmental Research.

\*\*Commission County.

these eight counties between 1973 and 1974. Therefore, the change in assessment levels is directly attributable to efforts by the local township or county assessing officials to raise assessments, or at least change the mix of assessments in such a fashion as to increase the county-wide median. For instance, Kendall County had an appraisal of their commercial and industrial property in 1974 and their increase is probably attributable to the appraisal. The Kendall county-wide median continued to remain very low at 26.81 percent. Three of the eight counties (Alexander, Hardin, and Scott) are Commission form counties and they conducted their quadrennial reassessment in 1974. Thus, significant change could be expected in these counties. In fact their increases, on a percentage basis, were substantial as indicated in Table II.

The other 14 Commission counties,<sup>16</sup> however, also conducted their quadrennial reassessment and ended up with lower equalized county medians after that experience than they had in 1973. None, of course, were near the statutory level of 50 percent. Of this group, Wabash County was the highest with a county median assessment level of 34.95 percent with a multiplier of 1.0000 in both years.

Ten counties were assigned different multipliers by the Department in 1974 as compared to 1973.<sup>17</sup> Of the ten, Cook County can be omitted from this discussion because of its continuing implementation of its property classification system. Cook's multiplier was again reduced in 1974 over 1973 to reflect these factors.

Of the remaining nine counties, six of them are Commission counties (Edwards, Johnson, Monroe, Pulaski, Randolph, and Williamson) and thus had their quadrennial in 1974. Edwards had its 1973 multiplier of 1.2658, reduced to 1.1628 in 1974, with a resulting drop in its county median from 27.94 percent in 1973 to 25.42 percent in 1974, a nine percent drop. Johnson also received a reduced multiplier in 1974 as compared to 1973, 4.3478 from 4.5454, respectively. This dropped their equalized median from 18.00 percent to 16.13 percent, a decrease of ten percent. Monroe, on the other hand, had their multiplier increased from a 1.0000 in 1973, to a 1.0753 in 1974. Even so, their county median fell 21 percent, from 34.67 percent in 1973 to 27.32 percent in 1974. Pulaski also had an increase in their multiplier, but had a lower (25.29) county median in 1974 than they had in 1973 (28.36). Randolph and Williamson received lower multipliers and had lower 1974 medians than their respective 1973 median county-wide assessment levels. Williamson, in fact, assessed their property on the county level in 1974 at 25.18 percent and received a multiplier of 1.0000, although the 1974 median is six percent lower than the 1973 "equalized" median.

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<sup>16</sup> Calhoun, Edwards, Johnson, Massac, Menard, Monroe, Morgan, Perry, Pope, Pulaski, Randolph, Union, Wabash, and Williamson.

<sup>17</sup> Cass, Cook, DeWitt, Edwards, Ford, Johnson, Monroe, Pulaski, Randolph, and Williamson.

Similar peculiarities are found in examining the three non-Commission counties which received new multipliers in 1974. In Cass County, the local assessed (before being equalized) county median in 1973 was 22.20 percent. This fell to 21.84 percent in 1974. The Department, however, awarded Cass a lower multiplier in 1974 (1.1364) than they had in 1973 (1.2195). The result was to reduce their county median eight percent, 1974 over 1973. DeWitt's experience was similar, a lower county assessed median, a lower multiplier and a 21 percent drop in their county equalized median, 1974 over 1973. Ford County is somewhat different. Their local assessed median increased from 25.72 percent in 1973 to 26.25 percent in 1974, and they received a lower multiplier in 1974 (1.0526) than they had in 1973 (1.2820). However, this substantial reduction in the multiplier dropped their "equalized" median 16 percent from 1973 (32.97) to 1974 (27.63).

In all other counties, as indicated in Table II, there was a substantial movement away from the statutory assessment level and no attempt by the Department to correct that movement through its "equalization" program. They retained their 1973 multipliers in 1974.

House Bill 3061. Two main factors impend on the satisfactory discharge of State level administrative responsibilities in the assessment of property when that responsibility is lodged in one of the administrative departments. Both factors are related to the Illinois system of assessment equalization.

Briefly, the State is charged with insuring that county-wide levels of assessment closely meet the statutory level of assessment, presently 33 1/3 percent of "actual value".<sup>18</sup> This is accomplished through the assignment of multipliers to the county to either increase or reduce the county assessment level to the desired figure. The multiplier is then applied to all parcels within the county and the resulting "equalized" assessment is the one used in computing individual tax bills.<sup>19</sup> Authority to assign multipliers to the

<sup>18</sup> IRS, 1975, Chap. 120, Par. 482 (24). Thirty-three and one-third percent is defined as "actual value of real and personal property, as determined by the Department's assessment to sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for such studies were collected." The language relating to the three year period of sales ratio studies was added in 1975 (P.A. 79-703). This change gave official recognition to an established Department practice, although the Department was gaining the capability of establishing assessment levels by utilizing more current figures than the three year span quoted above. The change also insures that the putative 33 1/3 level will be somewhat lower if relatively high annual inflationary forces continue in the real estate area.

<sup>19</sup> The assumption is that all property within the county is locally assessed at the same level and that the county median closely reflects the level of assessment of all parcels within the county. Unfortunately, this assumption is almost exclusively wrong. There are wide divergencies between the levels of assessment within townships and other assessing districts and between similar types of property. Application of a county multiplier serves to exacerbate such differences in assessment levels within the county.



individual counties poses a great temptation on two grounds to any administration which may be in office.

First is the ability to manipulate tax bills through the multiplier. Tradition and the large number of local property taxing units has led to an over-emphasis on assessments as the means to control the level of property tax levies and tax bills. Thus, in order to restrict the amount of property taxes paid, and probably in response to taxpayer objections to increasing taxes, there is a temptation to reduce the over-all assessment level, and thus the taxes, through seeking a lower than warranted multiplier. In addition to reducing the taxes collected, such a move also shifts the onus for doing so to the State. The reverse is also true. Thus, a powerful taxing unit may press to have the multiplier increased higher than required to increase the amount of property tax revenues, particularly if the unit is at its tax rate limit. In either case, if an artificial multiplier is applied it contributes mightily to mal-assessment of property in that county.

The second factor relates to the various State-aid programs, particularly school aids. The aids, in essential respects, are tied to assessment levels in the several school districts. An administration may be sorely tried to use the multiplier system to affect the total of State funds used for aid purposes.

The Sub-Committee's program to deal with the problem of State level property tax administration was contained in House Bill 3061. In essence the bill created a new three-member Property Tax Commission to assume the duties now performed by the Department of Local Government Affairs. The Commissioners would be required to devote full-time to their tasks and not have other employment. The general powers of the Commission to assure fair assessments were substantially increased.

Since the Sub-Committee first became active in 1973, there was general agreement on the part of committee members, assessing officials and State officials that this was an important reform. Specifically, the Sub-Committee wanted to further insulate the assessment equalization technicians from intervention from the Governor's office.

House Bill 3061 was the first Sub-Committee bill to pass the house of origin in June, 1975. It has remained in the Senate since that time.



## CHAPTER IV

## SUPERVISOR OF ASSESSMENTS REFORM

An efficient and equitable property tax system also requires certain changes in the office of Supervisor of Assessments.<sup>20</sup> Data presented in this and other reports of the Sub-Committee, its hearings, and other work, illustrate the various levels of accomplishment in this important office.

The Sub-Committee legislation provided additional tools for the Supervisor of Assessments to accomplish his tasks and placed direct responsibility for performing those duties on the Supervisor himself.

A common complaint of Supervisors of Assessments appearing before the Sub-Committee was that they lacked the specific statutory authority to insure that township assessors within their counties were performing at a satisfactory level of competence. The Sub-Committee bills provide additional authority to insure that assessments on the township level will be made at acceptable levels of assessment equity.

Supervisors of Assessments continued to ask for additional insulation from political and other pressures in performing their job. They pointed out that in some counties they face the possibility of being removed from office if they do attempt to assess at the designated levels and in an equal fashion.

The Sub-Committee takes the position that improving assessments requires the dual aspect of providing adequate tools and insisting that the job be accomplished in an acceptable manner. As a result, the Sub-Committee legislation provided the Supervisors of Assessments with additional powers and protection from political pressures, but also tied that protection to the quality of the Supervisor of Assessments' work.

As originally introduced and in its present form the Sub-Committee legislation provides for additional minimum qualifications for the position of Supervisor of Assessments and requires a sitting Supervisor to meet certain standards of performance.

Beginning in 1980, each county board<sup>21</sup> would be required to notify the Tax Commission<sup>22</sup> of their intent to reappoint or not reappoint their incum-

<sup>20</sup> In Commission Counties the position is officially termed "County Assessor." As used here, Supervisor of Assessments includes the Commission County Assessor, but not the elected Cook County Assessor.

<sup>21</sup> St. Clair and Cook do not have Supervisors of Assessments and thus are excluded from this discussion.

<sup>22</sup> If the Tax Commission bill (H.B. 3061) failed, House Bill 3831 provided that State level duties related in this chapter would be performed by the Department of Local Government Affairs.

bent Supervisor and his intention to seek or not seek reappointment. In the case where a Supervisor seeks reappointment and his county and the several assessing districts and classes within his county meet statutory guidelines relating to the quality of assessments, but the County Board indicates they do not intend to renew his contract, the Commission is directed to hold a public hearing prior to the date on which the county board would take its vote. At this hearing the Commission is directed to explain, in terms understandable by the average taxpayer, exactly what it means to the taxpayer and taxing units to have acceptable assessments. The County Board, Supervisor of Assessments and other interested parties could also participate. Then at the time the County Board takes its vote to appoint or reappoint, the County Board could vote not to reappoint only with a three-fourths vote of the members elected to the Board. A vote to renew the contract in such a case would require only a simple majority of the County Board.

Similar procedures and requirements would be applied to the case of a Supervisor of Assessments whose county is poorly assessed but the County Board still wants to retain his services. The public hearing, with an explanation of the effects of poor assessments on the taxpayer and taxing units, and the extraordinary three-fourths majority of the County Board to reappoint the low performance Supervisor of Assessments would be required.

To summarize, these provisions would retain in the County Board the ultimate decision as to the retention or non-retention of a particular Supervisor of Assessments, but would provide public knowledge of the effects of such retention or non-retention and require that the County Board give its closest attention to its decision.

Another element of the Sub-Committee's position in this regard is the principle that the State should not continue to finance a low-performance Supervisor of Assessments.<sup>23</sup> The original Sub-Committee bills and Sub-Committee policy denied the State monetary contributions relating to the Supervisor of Assessments in those counties retaining a low-performance Supervisor. These penalties for poor assessment practices would serve to encourage high-quality assessments.

A change suggested by Rep. Douglas Kane and accepted by Rep. Cal Skinner, Jr., a Sub-Committee member, and incorporated in the final House version (House Bill 3831) effectively destroyed the above outlined Sub-Committee position. In this change the public hearing features were retained. However, the bill simply made it permissive on the part of the County Board to vacate the office and even required a three-fifths vote to do so. Thus, the Sub-Committee's principle was not only abolished but it was actually twisted to provide additional means to bring pressure upon the Supervisor of Assessments. Protection for the high-performance Supervisor was not only eliminated, but it became more

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<sup>23</sup> The State presently reimburses the county for 50 percent of the Supervisor of Assessment's salary, provides additional support to a Supervisor responsible for more than one county, and pays certain sums to those assessors and Supervisors of Assessments who meet certain professional standards.

difficult to remove a low-performance Supervisor since it would have required a three-fifths vote of the County Board to do so.

Fortunately, the Senate adopted an amendment restoring to the bill the original Sub-Committee features.

After adopting some suggestions made by the Supervisor of Assessments' organization, that body actively supported passage of the bill in the Senate. However, House Bill 3831 was not adopted by the Senate.



## CHAPTER V

## TOWNSHIP ASSESSOR REFORM

Since initial assessment of most property is a responsibility of the township assessor in the 84 township counties other than Cook,<sup>24</sup> township assessor reform is most critical to improving the Illinois property tax system. It also is the most controversial area of assessment reform in Illinois. There were many changes made in the several House versions of the township assessor bills, but unlike the other areas of Sub-Committee concern, these bills always differed from the Senate version, Senate Bill 758. The final version sent from the House to the Senate (H.B. 3830) was the result of extensive work with the Township Assessors' Division of the Township Officials Association.

In their essentials the bills are the same. They have the common thread of retaining the office of elective township assessor; of requiring that the assessor perform the duties he swears he will accomplish; of providing the necessary financial and other support to do so; of requiring pre-election qualifications and post-election performance standards and of providing adequate assessment districts in terms of population or property parcels.

Throughout its deliberations the Sub-Committee had difficulty in obtaining unanimous agreement on what threshold should be utilized in determining an adequate assessment district. The several standards clustered around the three population figures of 1,000, 5,000 and 10,000 population. House Bill 3830 originally had an alternative standard of parcels: 10,000 population or 4,000 parcels as the minimum acceptable assessing area. The Senate Bill contained the 5,000 population level and Senator John Nimrod's bill the 1,000 population figure. At one meeting the Sub-Committee voted to adopt the House view as their policy.

Excluding Cook County, presently there are 1,407 townships in the 84 township counties. Any of the legislative proposals will substantially reduce the number of elective township assessors. As shown in Table III there are 720 townships of less than 1,000 population as of the 1970 Federal Census.<sup>25</sup> As also shown in Tables III and IV, a trial mapping of potential multi-township assessing areas, at the 1,000 population threshold and attempting to minimize the population of each resulting district, reveals there are a potential 306 multi-township assessing areas. The 306 multi-township

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<sup>24</sup> Although Cook County elects township assessors in the "country towns", they do not assess real property and act as deputies of the County Assessor. Commission counties, of course, do not have townships or township assessors; the County Assessors (Supervisors of Assessments) are responsible for the assessing function in toto.

<sup>25</sup> Table V identifies townships under 1,000 population and the number of parcels, by county.

assessing areas require the use of 44 townships of over 1,000 population in order to form the required districts. This particular scheme of mapping yields 949 elected township or multi-township assessors in the 84 counties.

Each of the ~~306 multi-township~~ assessing areas are composed of from two to five townships. The smallest resulting multi-township assessing district has a combined population of 1,003 and the largest district has a combined population of 5,795 people. (See Table IV). One each of the three districts containing five townships are located in Grundy, Saline, and Schuyler Counties. DuPage and Lake Counties are the only township counties which would not have at least one multi-township assessing district.

The original House Bill would have eliminated many more township assessors. First, it provided that all assessors in counties with a county population of less than 30,000 people would cease to be elected and all assessing functions would be assigned to the Supervisor of Assessments. These counties are identified on Map I, page 61. Among the qualifying township counties there are 44 in this category.

Township assessing districts within the remaining 40 counties would have to meet the 10,000 population or 4,000 parcels requirement. Those townships in a county below the threshold would be combined into multi-township assessing districts.

Most townships which would qualify to have their own individual elective assessor exceed the threshold in both the population and parcels categories. However, two townships qualify on a population basis, but have under 4,000 parcels. They are:

<u>County</u>	<u>Township</u>	<u>Population</u>	<u>Parcels</u>
Champaign	Rantoul	22,568	3,292
Ogle	Flagg	11,047	3,722

There are 11 townships with less than 10,000 population, but more than 4,000 parcels. They are:

Franklin	Benton	8,254	8,645
	Denning	5,187	5,810
	Frankfort	7,046	6,634
	Six Mile	3,957	4,557
	Tyrone	5,443	5,678
Lake	Cuba	9,097	5,265
Madison	Chouteau	8,521	4,027
Marion	Salem	8,111	5,021
Montgomery	Hillsboro	5,652	4,364
Rock Island	Black Hawk	9,531	4,216
Vermilion	Georgetown	8,914	4,884



In all there would continue to be elected approximately 225 township assessors out of the original 1,407. However, it should be noted that in 11 of the 39 subject counties with more than 30,000 population, with a total of 234 separate townships, the Supervisor of Assessments presently performs all assessing functions in 183 of those townships. In six of the 11 counties, the Supervisor of Assessments presently performs the assessment function in all his townships.<sup>26</sup> In recognition of this, the House Bill permits any county to transfer the entire assessing function from the townships to the Supervisor of Assessments through a referendum process.

Compromise with the Assessors. Throughout the Sub-Committee's existence there was strong support for some type of township assessor reform on the part of many of the leading township assessors. The main opposition came from the smaller townships and other township officials. At their October, 1975, annual meeting the Township Assessors' Division of the Illinois Township Officials Association adopted three resolutions which, in effect, endorsed the Sub-Committee township assessor program. However, there was still much concern on the part of the township assessors as regards the population threshold for forming multi-township assessing districts, pre-election qualifications and post-election performance standards.

On May 25, 1976, the Township Assessors presented the House Revenue Committee with their suggested changes to House Bill 3830. Several amendments incorporating changes agreeable to the assessors were accepted by the House Revenue Committee and the full House. Basic provisions of the Sub-Committee legislation were retained.

Containing the Township Assessor's own suggestions, the bill now provided for minimum township assessing districts of 1,000 population and retained the elected township assessor. Multi-township assessing districts would be formed from contiguous townships of less than 1,000 population and located within the same county. Every elected assessor, therefore, would be responsible for assessing a township or multi-township assessing district of at least 1,000 population. The Township Board of Trustees continues its traditional function as the township governing body. In the case of multi-township assessing districts, the separate township boards sit together as an *ex officio* board of trustees for purposes relating only to the multi-township assessor.

The multi-township assessing districts would be established in the first instance by the pertinent township boards of trustees. If the boards of trustees fail to take action, the duty of forming districts falls upon the Supervisor of Assessments, the County Board or, finally, the State Property Tax Commission or the Department of Local Government Affairs.

The compromise on pre-election qualifications provided that in the 44 townships of over 25,000 population all candidates for the office of township

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<sup>26</sup> The counties are: (starred indicate all assessments by Supervisor of Assessments) Champaign, Coles\*, Iroquois", Kankakee\*, Knox, Livingston\*, Logan\*, Macon, Sangamon, Stephenson, Tazewell\*.

*might* - assessor must have certain minimum professional qualifications. In townships under 25,000 population, candidates for assessor are not required to have any qualifications, but must successfully complete a course of instruction after their election. Beginning in 1980 sitting township assessors must meet certain minimum standards of assessing quality or be subject to automatic removal through a motion introduced in the county court.

An area of key concern on the part of many assessors and Supervisors of Assessments is the question of what performance standards are to be applied and how those standards are developed and administered. This problem is met in two ways. First, the bill now creates an Assessing Standards Review Board which has the power and responsibility to review all standards before they become effective. Secondly, assessors and Supervisors of Assessments must be given timely notice of what standards will be applied in any one year.

Finally, a Senate vote on a Sub-Committee Bill. Even with dedicated support from a number of leading Township Assessors, the Senate failed to vote on passage of House Bill 3830 in the Spring session of the General Assembly. However, a vote was taken on December 15, 1976, but House Bill 3830 received only 24 votes, six short of the necessary number.

TABLE III

## POTENTIAL NUMBER OF TOWNSHIP ASSESSORS

COUNTY	NO. OF TOWNSHIPS	TOWNSHIPS UNDER 1,000	MULTI-TOWNSHIP ASSESSING DISTRICTS	1,000 + TOWNSHIPS REQUIRED	TOTAL ELECTED ASSESSORS
Adams	23	13	6	0	16
Bond	9	4	2	0	7
Boone	9	4	3	2	6
Brown	9	8	2	0	3
Bureau	25	16	7	0	16
Carroll	14	7	2	0	9
Cass	11	8	3	0	6
Champaign	30	12	7	3	22
Christian	17	8	4	2	11
Clark	15	11	4	0	8
Clay	12	9	4	0	7
Clinton	15	7	3	0	11
Coles	12	4	3	3	8
Crawford	10	5	2	1	6
Cumberland	8	5	2	0	5
DeKalb	19	7	3	1	14
DeWitt	13	11	5	0	7
Douglas	9	3	1	0	7
DuPage	9	0	0	0	9
Edgar	15	11	5	0	9
Effingham	15	8	3	1	9
Fayette	20	14	5	0	11
Ford	12	9	4	1	6
Franklin	12	4	2	1	9
Fulton	26	17	7	0	16
Gallatin	10	8	3	0	5
Greene	13	8	3	0	8
Grundy	17	8	2	0	11
Hamilton	12	10	3	0	5
Hancock	25	17	7	0	15
Henderson	11	7	2	0	6
Henry	24	13	6	0	17
Iroquois	26	14	7	2	17
Jackson	16	9	4	1	10
Jasper	11	10	4	0	5
Jefferson	16	11	5	0	10
Jersey	11	6	3	0	8
Jo Daviess	23	16	5	0	12
Kane	16	1	1	1	15
Kankakee	17	3	2	2	14

Table III (cont'd)

COUNTY	NO. OF TOWNSHIPS	TOWNSHIPS UNDER 1,000	MULTI-TOWNSHIP ASSESSING DISTRICTS	1,000 + TOWNSHIPS REQUIRED	TOTAL ELECTED ASSESSORS
Kendall	9	3	1	0	7
Knox	21	11	6	1	15
Lake	18	0	0	0	18
LaSalle	37	17	8	1	27
Lawrence	9	5	2	1	5
Lee	22	14	5	0	13
Livingston	30	21	8	1	16
Logan	17	11	5	0	11
McDonough	19	14	5	0	10
McHenry	17	1	1	1	16
McLean	31	15	7	0	23
Macon	17	4	3	3	13
Macoupin	26	14	6	1	17
Madison	24	2	1	0	23
Marion	17	11	4	0	10
Marshall	12	7	3	0	8
Mason	13	10	4	0	7
Mercer	15	8	3	0	10
Montgomery	19	11	6	1	13
Moultrie	8	4	2	1	5
Ogle	25	15	6	0	16
Peoria	20	5	2	0	17
Piatt	8	2	1	0	7
Pike	24	19	7	0	12
Putnam	4	2	1	0	3
Richland	9	5	3	2	5
Rock Island	18	4	2	0	16
St. Clair	22	3	2	1	20
Saline	13	9	2	0	6
Sangamon	27	9	3	1	20
Schuyler	13	11	3	0	5
Shelby	24	18	7	0	13
Stark	8	6	3	0	5
Stephenson	18	6	4	2	14
Tazewell	19	4	1	0	16
Vermilion	19	5	3	1	16
Warren	15	11	5	0	9
Washington	16	12	5	0	9
Wayne	20	14	5	1	10
White	10	4	2	0	8

Table III (concluded)

<u>COUNTY</u>	<u>NO. OF TOWNSHIPS</u>	<u>TOWNSHIPS UNDER 1,000</u>	<u>MULTI-TOWNSHIP ASSESSING DISTRICTS</u>	<u>1,000 + TOWNSHIPS REQUIRED</u>	<u>TOTAL ELECTED ASSESSORS</u>
Whiteside	22	10	4	1	15
Will	24	5	3	1	21
Winnebago	14	4	2	0	12
Woodford	<u>17</u>	<u>8</u>	<u>4</u>	<u>2</u>	<u>11</u>
TOTALS	1,407	720	306	44	949

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Prepared by the Bureau of Governmental Research from Federal Census and Illinois Department of Local Government Affairs data.



TABLE IV

## POSSIBLE TOWNSHIP ASSESSING DISTRICTS - 1,000 POPULATION LEVEL

TOWNSHIP ASSESSING AREAS (by County)			TOWNSHIP ASSESSING AREAS (by County)		
	<u>POPULATION</u>	<u>TOTAL</u>		<u>POPULATION</u>	<u>TOTAL</u>
<u>ADAMS</u>			<u>BUREAU</u>		
Keene	752		Fairfield	515	
Lima	<u>623</u>	1,375	Greenville	<u>554</u>	1,069
Honey Creek	761		Gold	323	
Houston	<u>371</u>	1,132	Manlius	<u>852</u>	1,175
Columbus	448		Mineral	757	
Gilmer	<u>789</u>	1,237	Neponset	<u>935</u>	1,692
Concord	274		Indiantown	931	
Liberty	<u>952</u>	1,226	Macon	<u>370</u>	1,301
Beverly	380		Bureau	454	
McKee	274		Dover	<u>676</u>	1,130
Richfield	<u>513</u>	1,167	Berlin	825	
Burton	842		Clarion	<u>464</u>	1,289
Fall Creek	<u>544</u>	1,386	Arispe	948	
<u>BOND</u>			Leepertown	526	
Lagrange	591		Milo	410	
Old Ripley	<u>833</u>	1,424	Wheatland	<u>170</u>	2,054
Mills	511		<u>CARROLL</u>		
Tomalco	<u>581</u>	1,092	Freedon	388	
<u>BOONE</u>			Washington	471	
Le Roy	570		Woodland	<u>394</u>	1,253
Manchester	<u>859</u>	1,429	Cherry Grove	490	
Poplar Grove*	1,425		Elkhorn Grove	321	
Caledonia	<u>750</u>	2,175	Lima	205	
Spring	922		Salem	<u>474</u>	1,490
Flora*	<u>1,002</u>	1,924	<u>CASS</u>		
<u>BROWN</u>			BTuff Springs	607	
Lee	515		Sangamon Valley	<u>396</u>	1,003
Missouri	261		Arenzville	834	
Pea Ridge	252		Hagener	<u>396</u>	1,230
Ripley	<u>198</u>	1,226	Chanderville	682	
Buckhorn	325		Newmansville	143	
Cooperstown	412		Panther Creek	471	
Elkhorn	308		Philadelphia	<u>372</u>	1,668
Versailles	<u>715</u>	1,760			

Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>CHAMPAIGN</u>			<u>CLARK (cont'd)</u>		
East Bend	821		Johnson	387	
Newcomb	<u>617</u>	1,438	Melrose	391	
Condit	407		Orange	<u>352</u>	1,130
Hensley	<u>629</u>	1,036	Darwin	379	
Crittenden	384		York	<u>744</u>	1,123
Pesotum	<u>864</u>	1,248	<u>CLAY</u>		
Ayers	504		Songer	358	
Raymond	<u>581</u>	1,085	Xenia	<u>703</u>	1,061
Compromise*	1,707		Bible Grove	459	
Harwood	471		Pixley	<u>797</u>	1,256
Kerr	<u>225</u>	2,403	Hoosier	387	
Stanton	546		Stanford	<u>673</u>	1,060
Ogden*	<u>1,373</u>	1,919	Blair	586	
Colfax	412		Larkinsburg	586	
Scott*	<u>1,181</u>	1,593	Oskatoosa	<u>363</u>	1,535
<u>CHRISTIAN</u>			<u>CLINTON</u>		
Bear Creek	679		Irishtown	550	
King	<u>360</u>	1,039	Wheatfield	<u>561</u>	1,111
Greenwood	381		Clement	441	
Johnson	426		East Fork	325	
Locust	678		Meridian	<u>635</u>	1,401
Rosamond	<u>566</u>	2,051	Lake	763	
Mosquito	534		Santa Fe	<u>916</u>	1,679
Mt. Auburn*	<u>1,159</u>	1,693	<u>COLES</u>		
Prairieton	420		Morgan	446	
May*	<u>1,013</u>	1,433	Seven Hickory	476	
<u>CLARK</u>			Humboldt*	<u>1,017</u>	1,939
Parker	235		Ashmore*	1,036	
Westfield	<u>827</u>	1,062	Hutton	<u>737</u>	1,773
Anderson	323		Paradise	843	
Auburn	271		Pleasant Grove*	<u>1,155</u>	1,998
Dolson	390		<u>CRAWFORD</u>		
Douglas	<u>183</u>	1,167	Licking	392	
			Prairie	<u>678</u>	1,070
			Martin	685	
			Montgomery	758	
			Southwest	101	
			Honey Creek*	<u>1,365</u>	2,909



Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>CUMBERLAND</u>			<u>EDGAR</u>		
Spring Point	956		Brouilletts Creek	343	
Woodbury	<u>540</u>	1,496	Hunter	376	
			Prairie	<u>395</u>	1,114
Cottonwood	564		Edgar	644	
Crooked Creek	505		Shiloh	<u>465</u>	1,109
Union	<u>742</u>	1,811			
<u>DE KALB</u>			Buck	394	
Mayfield	766		Embarrass	<u>921</u>	1,315
South Grove	<u>605</u>	1,371			
Afton	708		Grandview	667	
Milan	461		Symmes	<u>860</u>	1,527
Pierce	<u>622</u>	1,791			
Paw Paw	481		Elbridge	689	
Victor	437		Stratton	<u>699</u>	1,388
Shabbona*	<u>1,354</u>	2,272	<u>EFFINGHAM</u>		
<u>DE WITT</u>			Banner	490	
Barnett	500		Liberty	<u>745</u>	1,235
Waynesville	<u>802</u>	1,302			
Texas	589		Jackson	629	
Tunbridge	<u>856</u>	1,445	Moccasin	435	
Creek	529		West	<u>424</u>	1,488
Nixon	<u>774</u>	1,303			
Wapella	902		Lucas	507	
Wilson	<u>252</u>	1,154	St. Francis	993	
De Witt	461		Union	431	
Harp	440		Bishop*	<u>1,043</u>	2,974
Rutledge	<u>229</u>	1,130	<u>FAYETTE</u>		
<u>DOUGLAS</u>			North Hurricane	213	
Bowdre	968		Shafter	399	
Murdock	435		South Hurricane	<u>404</u>	1,016
Sargent	<u>371</u>	1,774			
<u>DU PAGE</u>			Bear Grove	578	
(no townships under 1,000 population)			Seminary	<u>449</u>	1,027
			Kaskaskia	588	
			Pope	213	
			Wilberton	<u>426</u>	1,227
			Lone Grove	871	
			Wheatland	<u>402</u>	1,273

Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>FAYETTE (Cont.)</u>			<u>FULTON (Cont.)</u>		
Bowling Green	308		Farmers	498	
Carson	183		Harris	520	1,018
Loudon	758		Bernadotte	383	
Sefton	<u>661</u>	1,910	Cass	<u>819</u>	1,202
<u>FORD</u>			<u>GALLATIN</u>		
Dix	898		Asbury	164	
Peach Orchard	720		North Fork	577	
Sullivant	<u>827</u>	2,445	Omaha	<u>540</u>	1,281
Mona	510		Eagle Creek	169	
Pella	341		Equality	<u>977</u>	1,146
Rogers	<u>457</u>	1,308	Bowlesville	222	
Lyman	838		New Haven	707	
Wall	<u>292</u>	1,130	Shawnee	<u>443</u>	1,372
Button	385		<u>GREENE</u>		
Patton*	<u>5,410</u>	5,795	Patterson	905	
<u>FRANKLIN</u>			Walkerville	<u>332</u>	1,237
Barren	332		Bluffdale	757	
Ewing	<u>964</u>	1,296	Woodville	<u>619</u>	1,376
Eastern	468		Linder	395	
Northern	407		Athensville	388	
Cave*	<u>1,096</u>	1,971	Rubicon	422	
<u>FULTON</u>			Wrights	<u>405</u>	1,610
Deerfield	424		<u>GRUNDY</u>		
Ellisville	230		Erienna	330	
Lee	404		Highland	529	
Young Hickory	<u>859</u>	1,917	Nettle Creek	391	
Fairview	923		Norman	181	
Joshua	<u>641</u>	1,564	Vienna	<u>653</u>	2,084
Banner	694		Goodfarm	447	
Orion	<u>898</u>	1,592	Goose Lake	439	
Liverpool	844		Maine	<u>196</u>	1,082
Waterford	<u>238</u>	1,082			
Isabel	300				
Kerton	178				
Woodland	<u>596</u>	1,074			

Table IV (cont'd)

<u>TOWNSHIP ASSESSING AREAS (by County)</u>	<u>POPULATION</u>	<u>TOTAL</u>	<u>TOWNSHIP ASSESSING AREAS (by County)</u>	<u>POPULATION</u>	<u>TOTAL</u>
<u>HAMILTON</u>			<u>HENRY</u>		
Beaver Creek	380		Alba	382	
Crouch	537		Yorktown	691	1,073
South Crouch	232	1,149	Edford	586	
Crook	451		Hanna	912	1,498
Mayberry	584		Loraine	460	
Twigg	599	1,634	Phenix	951	1,411
Flannigan	250		Cornwall	429	
Knight's Prairie	476		Munson	665	
South Flannigan	129		Osco	661	1,755
South Twigg	197	1,052	Andover	982	
<u>HANCOCK</u>			Lynn	802	1,784
Appanoose	734		Burns	514	
Pontoosuc	428	1,162	Weller	653	1,167
Durham	453		<u>IROQUOIS</u>		
Rock Creek	610	1,063	Beaverville	893	
Fountain Green	444		Papineau	605	1,498
Hancock	303		Beaver	668	
Pilot Grove	468	1,215	Concord	655	1,323
Chili	779		Crescent	672	
Harmony	576	1,355	Danforth	887	
Bear Creek	497		Iroquois	749	2,308
St. Albans	575	1,072	Lovejoy	747	
Rocky Run	260		Prairie Green	338	
Walker	565		Stockland	573	1,658
Wilcox	201		Fountain Creek	565	
Wythe	371	1,396	Ash Grove	959	1,524
Prairie	582		Milks Grove	405	
Sonora	576	1,158	Ashkum*	1,445	1,850
<u>HENDERSON</u>			Ridgeland	508	
Bald Bluff	437		Artesia*	1,298	1,806
Biggsville	718				
Rozetta	393	1,548			
Carman	325				
Media	582				
Raritan	484				
Terre Haute	447	1,838			

Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<b>JACKSON</b>			<b>JERSEY</b>		
Ora	576		Richwood	621	
Vergennes	703	1,279	Rosedale	549	1,170
Levan	352		English	532	
Sand Ridge	766	1,118	Otter Creek	667	1,199
Grand Tower	893		Fidelity	633	
Pomona	574	1,467	Ruyle	322	
Degognia	220		Mississippi*	1,323	2,278
Fountain Bluff	415		<b>JO DAVIESS</b>		
Kinkaid	232		Council Hill	192	
Bradley*	1,562	2,429	Guilford	334	
<b>JASPER</b>			Rice	231	
Grove	678		Scales Mound	640	1,397
North Muddy	812		Apple River	666	
South Muddy	419	1,909	Rush	492	
Fox	662		Thompson	380	1,538
Ste. Marie	836		Derinda	376	
Smallwood	505	2,003	Woodbine	659	1,035
Hunt City	411		Berreman	209	
Willow Hill	847	1,258	Nora	544	
Crooked Creek	895		Pleasant Valley	422	
Grandville	430	1,325	Wards Grove	277	1,452
<b>JEFFERSON</b>			Menominee	795	
Grand Prairie	692		Rawlins	215	
Rome	915	1,607	Vinegar Hill	228	1,238
Farrington	491		<b>KANE</b>		
Field	689	1,180	Kaneville	870	
Moore's Prairie	271		Big Rock*	1,349	2,219
Pendleton	778	1,049	<b>KANKAKEE</b>		
Elk Prairie	716		Essex	802	
McClellan	830	1,546	Rockville	696	
Bald Hill	654		Salina*	1,004	2,502
Blissville	354		Sumner	772	
Casner	618	1,626	Yellowhead*	1,920	2,692

Table IV (cont'd)

<u>TOWNSHIP ASSESSING AREAS (by County)</u>	<u>POPULATION</u>	<u>TOTAL</u>	<u>TOWNSHIP ASSESSING AREAS (by County)</u>	<u>POPULATION</u>	<u>TOTAL</u>
<u>KENDALL</u>			<u>LAWRENCE</u>		
Lisbon	789		Bond	933	
Na-au-say	514		Petty	<u>931</u>	1,864
Seward	<u>601</u>	1,904	Allison	355	
			Lukin	485	
<u>KNOX</u>			Russell	568	
Rio	631		Denison*	<u>1,973</u>	3,381
Sparta*	<u>1,047</u>	1,678			
			<u>LEE</u>		
Lynn	436		Harmon	621	
Walnut Grove	<u>987</u>	1,423	Nelson	<u>763</u>	1,384
			Hamilton	362	
Copley	810		Marion	382	
Victoria	<u>619</u>	1,429	Nachusa	<u>560</u>	1,304
			East Grove	380	
Chestnut	476		May	353	
Orange	<u>596</u>	1,072	Sublette	<u>797</u>	1,530
			Bradford	430	
Haw Creek	666		Lee Center	700	
Persifer	<u>600</u>	1,266	Viola	<u>325</u>	1,455
			Alto	671	
Elba	409		Reynolds	375	
Maquon	<u>780</u>	1,189	Willow Creek	<u>574</u>	1,620
			<u>LIVINGSTON</u>		
<u>LAKE</u>			Amity	985	
(no townships under 1,000 population)			Long Point	<u>720</u>	1,705
<u>LA SALLLE</u>			Esmen	481	
Meriden	417		Nevada	358	
Ophir	<u>616</u>	1,033	Sunbury	<u>391</u>	1,230
			Broughton	410	
Dimmick	668		Round Grove	568	
Waltham	<u>565</u>	1,233	Union	<u>351</u>	1,329
			Charlotte	283	
Freedom	684		Sullivan	<u>862</u>	1,145
Wallace	<u>479</u>	1,163	Pleasant Ridge	414	
			Saunemin	<u>798</u>	1,212
Miller	574		Avoca	417	
Serena*	<u>1,140</u>	1,714	Eppards Point	612	
			Owego	<u>342</u>	1,371
Brookfield	600				
Fall River	<u>558</u>	1,158			
Grand Rapids	335				
Allen	<u>940</u>	1,275			
Groveland	896				
Osage	<u>491</u>	1,387			
Deer Park	505				
Hope	818				
Richland	595				
Vermillion	346	2,264			

Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>LIVINGSTON (cont'd)</u>			<u>McHENRY</u>		
Pike	392		Alden	929	
Rooks Creek	504		Hartland*	1,083	2,012
Waldo	393	1,289			
			<u>McLEAN</u>		
Belle Prairie	288		Dry Grove	993	
Fayette	388		White Oak	647	1,640
Germanville	185		Dale	953	
Chatsworth*	1,534	2,395	Funks Grove	425	1,378
<u>LOGAN</u>			Dawson	756	
Prairie Creek	619		Oldtown	960	1,716
Sheridan	706	1,325			
			Cropsey	341	
Corwin	951		Lawndale	357	
Hurlbut	411	1,362	Yates	477	1,175
			Anchor	528	
Chester	590		Arrowsmith	646	1,174
Elkhart	805	1,395			
			Blue Mound	685	
Aetna	624		Money Creek	780	1,465
Laenna	740				
Lake Fork	202	1,566	Bellflower	952	
			West	424	1,376
Eminence	595				
Oran	535	1,130	<u>MACON</u>		
<u>McDONOUGH</u>			Austin	320	
Prairie City	804		Illini*	1,162	
Sciota	859		Niantic	988	2,470
Walnut Grove	606	2,269			
			Milan	163	
Emmet	821		South Macon*	1,713	1,876
Hire	442				
Tennessee	534	1,797	Oakley	869	
			Whitmore*	3,298	4,167
Bethel	372		<u>MACOUPIN</u>		
Chalmers	768		North Palmyra	961	
Lamoine	365	1,505	Scottville	473	1,434
Industry	982		Barr	466	
Scotland	593	1,575	Bird	347	
			Western Mound	281	1,094
Eldorado	361				
Mound	430		North Otter	493	
New Salem	609	1,400	South Palmyra	932	1,425

Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>MACOUPIN (cont'd)</u>			<u>MASON (cont'd)</u>		
Nilwood	719		Bath	947	
South Otter	<u>475</u>	1,194	Lynchburg	<u>285</u>	1,232
Honey Point	308		Crane Creek	230	
Shaws Point	524		Kilbourne	733	
Cahokia*	3,148	3,980	Salt Creek	<u>373</u>	1,336
Brushy Mound	478		<u>MERCER</u>		
Hillyard	653		Duncan	408	
Polk	<u>327</u>	1,458	Eliza	506	
<u>MADISON</u>			Perryton	<u>635</u>	1,549
Leef	486		Abington	555	
New Douglas	<u>627</u>	1,113	Keithsburg	<u>952</u>	1,507
<u>MARION</u>			North Henderson	594	
Carrigan	394		Ohio Grove	488	
Foster	315		Suez	<u>847</u>	1,929
Tonti	<u>738</u>	1,447	<u>MONTGOMERY</u>		
Alma	775		Pitman	637	
Meacham	420		Zanesville	<u>540</u>	1,177
Omega	<u>413</u>	1,608	Butler Grove	684	
Haines	744		Rountree	<u>415</u>	1,099
Raccoon	969		Audubon	696	
Stevenson	<u>809</u>	2,522	Witt*	1,391	2,087
Iuka	827		Grisham	754	
Romine	<u>450</u>	1,277	Walshville	<u>485</u>	1,239
<u>MARSHALL</u>			Fillmore	775	
La Prairie	524		South Fillmore	<u>270</u>	1,045
Saratoga	462		Bois D'Arc	982	
Whitefield	<u>427</u>	1,413	Harvel	<u>359</u>	1,341
Hopewell	440		<u>MOULTRIE</u>		
Roberts	727	1,167	East Nelson	653	
Bell Plain	553		Jonathan Creek	592	
Richland	<u>528</u>	1,081	Whitley	<u>739</u>	1,984
<u>MASON</u>			Dora	855	
Forest City	602		Marrowbone *	<u>1,668</u>	2,523
Quiver	<u>586</u>	1,188			
Allen Grove	825				
Pennsylvania	306				
Sherman	<u>699</u>	1,830			

Table IV (cont'd)

TOWNSHIPS ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIPS ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>OGLE</u>			<u>PIKE (cont'd)</u>		
Brookville	359		Hadley	329	
Eagle Point	389		New Salem	<u>767</u>	1,096
Woosung	<u>354</u>	1,102			
			Cincinnati	122	
Lincoln	629		Levee	222	
Maryland	<u>743</u>	1,372	Pleasant Vale	<u>812</u>	1,156
Grand Detour	668		Atlas	803	
Pine Creek	<u>766</u>	1,434	Derry	321	
			Martinsburg	421	
Lafayette	255		Ross	<u>143</u>	1,688
Nashua	374				
Pine Rock	937		<u>PUTNAM</u>		
Taylor	<u>244</u>	1,810	Hennepin	875	
			Senachwine	<u>345</u>	1,220
Scott	936				
White Rock	<u>843</u>	1,779	<u>RICHLAND</u>		
			Preston*	1,004	
Dement	985		Denver	<u>442</u>	1,446
Lynnville	<u>637</u>	1,622			
			Claremont	942	
<u>PEORIA*</u>			German	<u>468</u>	1,410
Akron	896				
Jubilee	593		Bonpas	435	
Millbrook	<u>636</u>	2,125	Decker	437	
			Madison*	<u>1,022</u>	1,894
Rosefield	933				
Trivoli	<u>969</u>	1,902	<u>ROCK ISLAND</u>		
			Buffalo Prairie	823	
<u>PIATT</u>			Drury	<u>816</u>	1,639
Goose Creek	937				
Willow Branch	<u>953</u>	1,890	Canoe Creek	784	
			Zuma	<u>768</u>	1,552
<u>PIKE</u>					
Fairmount	300		<u>ST. CLAIR</u>		
Perry	<u>760</u>	1,060	Lenzburg	654	
			Prairie du Long	<u>838</u>	1,492
Chambersburg	228				
Detroit	407		Englemann	499	
Flint	164		Fayetteville*	<u>1,607</u>	2,106
Montezuma	<u>616</u>	1,415			
			<u>SALINE</u>		
Hardin	288		Brushy	870	
Newburg	<u>853</u>	1,141	Long Branch	212	
			Raleigh	872	
Pearl	512		Rector	147	
Spring Creek	<u>788</u>	1,300	Tate	<u>224</u>	2,325



Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>SALINE (cont'd)</u>			<u>SHELBY (cont'd)</u>		
Cottage	258		Dry Point	974	
Independence	776		Herrick	<u>732</u>	1,706
Mountain	239		Flat Branch	449	
Stonefort	<u>313</u>	1,586	Penn	198	
<u>SANGAMON</u>			Pickaway	263	
Buffalo Hart	227		Rural	<u>384</u>	1,294
Cooper	547		Okaw	723	
Cotton Hill	602		Ridge	597	
Lanesville	<u>304</u>	1,680	Todds Point	<u>585</u>	1,905
Island Grove	542		<u>STARK</u>		
Salisbury	392		Elmira	545	
Cartwright*	<u>1,511</u>	2,445	Penn	<u>478</u>	1,023
Loami	798		Goshen	847	
Maxwell	251		West Jersey	<u>448</u>	1,295
Talkington	<u>316</u>	1,365	Essex	901	
<u>SCHUYLER</u>			Valley	<u>520</u>	1,421
Birmingham	268		<u>STEPHENSON</u>		
Brooklyn	309		Dakota	876	
Huntsville	312		Rock Grove	<u>659</u>	1,535
Littleton	473		Loran*	1,207	
Oakland	<u>227</u>	1,589	Erin	<u>513</u>	1,720
Bainbridge	441		Jefferson	270	
Camden	364		Kent	<u>741</u>	1,011
Woodstock	<u>364</u>	1,169	Winslow	759	
Browning	671		Waddams*	<u>1,039</u>	1,798
Frederick	237		<u>TAZEWELL</u>		
Hickory	<u>228</u>	1,136	Boynton	318	
<u>SHELBY</u>			Dillon	626	
Ash Grove	558		Hittle	728	
Richland	<u>863</u>	1,421	Malone	<u>348</u>	2,020
Big Spring	706		<u>VERMILION</u>		
Sigel	<u>737</u>	1,443	Carroll	798	
Clarksburg	387		Jamaica	<u>306</u>	1,104
Holland	412		Love	445	
Lakewood	<u>489</u>	1,288	McKendree	<u>718</u>	1,163
Cold Spring	426		Pilot	762	
Oconee	<u>805</u>	1,231	Middlefork*	<u>1,795</u>	2,557

Table IV (cont'd)

TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL	TOWNSHIP ASSESSING AREAS (by County)	POPULATION	TOTAL
<u>WARREN</u>			<u>WAYNE (cont'd)</u>		
Hale	382		Four Mile	503	
Sumner	<u>729</u>	1,111	Hickory Hill	409	
Coldbrook	703		Orel*	<u>1,474</u>	2,386
Kelly	<u>489</u>	1,192	Garden Hill	123	
Floyd	598		Keith	405	
Lenox	<u>453</u>	1,051	Orchard	<u>531</u>	1,059
Berwick	559		<u>WHITE</u>		
Greenbush	<u>523</u>	1,082	Burnt Prairie	542	
Ellison	505		Hawthorne	<u>651</u>	1,193
Point Pleasant	356		Emma	652	
Swan	<u>384</u>	1,245	Heralds Prairie	<u>586</u>	1,238
<u>WASHINGTON</u>			<u>WHITESIDE</u>		
Ashley	924		Clyde	543	
Richview	<u>408</u>	1,332	Garden Plain	978	
Bolo	396		Ustick	<u>668</u>	2,189
Du Bois	<u>770</u>	1,166	Fenton	565	
Beaucoup	382		Newton	523	
Oakdale	444		Portland	<u>715</u>	1,803
Pilot Knob	<u>348</u>	1,174	Genesee	952	
Johannisburg	546		Jordon	<u>891</u>	1,843
Lively Grove	<u>674</u>	1,220	Hahnaman	454	
Covington	440		Hume	522	
Plum Hill	487		Tampico*	<u>1,284</u>	2,260
Venedy	<u>408</u>	1,335	<u>WILL</u>		
<u>WAYNE</u>			Custer	949	
Arrington	528		Wesley*	<u>2,331</u>	3,280
Berry	401		Florence	671	
Indian Prairie	<u>544</u>	1,473	Wilton	<u>709</u>	1,380
Barnhill	411		Green Garden	791	
Leech	526		Will	<u>750</u>	1,541
Massilon	<u>242</u>	1,179	<u>WINNEBAGO</u>		
Elm River	381		Burritt	800	
Mount Erie	495		Harrison	<u>774</u>	1,574
Zif	<u>135</u>	1,011	Laona	460	
			Shirland	<u>756</u>	1,216

Table IV (concluded)

<u>TOWNSHIP ASSESSING AREAS (by County)</u>	<u>POPULATION</u>	<u>TOTAL</u>
<u>WOODFORD</u>		
Clayton	933	
Linn	<u>508</u>	1,441
Cruger	663	
Montgomery*	<u>1,265</u>	1,928
Greene	451	
Kansas	189	
Palestine	984	
Panola	<u>425</u>	2,049
Partridge	434	
Cazenovia*	<u>1,926</u>	2,360

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\* Townships over 1,000 population, but required to form minimum assessing districts. In some cases, the township(s) under 1,000 are isolated from other townships under 1,000 population.



TABLE V

## POPULATION AND PARCELS, TOWNSHIPS UNDER 1,000 POPULATION

<u>TOWNSHIPS</u> (by county)	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> (by county)	<u>POPULATION</u>	<u>PARCELS</u>
<u>ADAMS</u>			<u>BUREAU (Cont.)</u>		
Beverly	380	445	Mineral	757	477
Burton	842	532	Neponset	935	542
Columbus	448	498	Wheatland	170	178
Concord	274	373	<u>CARROLL</u>		
Fall Creek	544	493	Cherry Grove	490	NA
Gilmer	789	586	Elkhorn Grove	321	NA
Honey Creek	761	563	Freedom	388	NA
Houston	371	354	Lima	205	NA
Keene	752	616	Salem	474	NA
Liberty	952	627	Washington	471	NA
Lima	623	762	Woodland	394	NA
McKee	274	370	<u>CASS</u>		
Richfield	513	397	Arenzville	834	812
<u>BOND</u>			Bluff Springs	607	926
Lagrange	591	607	Chandlerville	682	691
Mills	511	523	Hagener	396	671
Old Ripley	833	689	Newmansville	143	254
Tomalco	581	823	Panther Creek	471	606
<u>BOONE</u>			Philadelphia	372	541
Caledonia	750	2,449	Sangamon Valley	361	816
Le Roy	570	445	<u>CHAMPAIGN</u>		
Manchester	859	551	Ayers	504	397
Spring	922	737	Colfax	412	324
<u>BROWN</u>			Condit	407	259
Buckhorn	325		Crittenden	384	311
Cooperstown	412	452	East Bend	821	465
Elkhorn	308	578	Harwood	471	324
Lee	515	551	Hensley	629	626
Missouri	261	388	Kerr	225	144
Pea Ridge	252	443	Newcomb	617	482
Ripley	198	164	Pesotum	864	666
Versailles	715	904	Raymond	581	499
<u>BUREAU</u>			Stanton	546	364
Arispe	948	566	<u>CHRISTIAN</u>		
Berlin	825	456	Bear Creek	679	579
Bureau	454	263	Greenwood	381	345
Clarion	464	294	Johnson	426	406
Dover	676	473	King	360	316
Fairfield	515	378	Locust	678	541
Gold	323	254	Mosquito	534	559
Greenville	554	420	Prairieton	420	408
Indiantown	931	469	Rosamond	566	431
Leepertown	526	304			
Macon	370	256			
Manlius	852	511			
Milo	410	224			

Table V. (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>CLARK</u>			<u>DE KALB</u>		
Anderson	323	NA	Afton	708	362
Auburn	271	NA	Mayfield	766	473
Darwin	379	NA	Milan	461	215
Dolson	390	NA	Paw Paw	481	416
Douglas	183	NA	Pierce	622	288
Johnson	387	NA	South Grove	605	335
Melrose	391	NA	Victor	437	245
Orange	352	NA	<u>DE WITT</u>		
Parker	235	NA	Barnett	500	480
Westfield	827	NA	Creek	529	691
York	744	NA	De Witt	461	491
<u>CLAY</u>			Harp	440	465
Bible Grove	459	640	Nixon	774	472
Blair	586	820	Rutledge	229	271
Hoosier	387	836	Texas	589	581
Larkinsburg	586	1,057	Tunbridge	856	691
Oskaloosa	363	751	Wapella	902	712
Pixley	797	1,196	Waynesville	802	642
Songer	358	776	Wilson	252	244
Stanford	673	1,132	<u>DOUGLAS</u>		
Xenia	703	1,027	Bowdre	968	909
<u>CLINTON</u>			Murdock	435	486
Clement	441	436	Sargent	371	667
East Fork	325	770	<u>DU PAGE</u>		
Irishtown	550	901	(no townships under 1,000 population)		
Lake	763	1,032	<u>EDGAR</u>		
Meridian	635	679	Brouillets Creek	343	573
Santa Fe	916	1,536	Buck	394	514
Wheatfield	561	609	Edgar	644	784
<u>COLES</u>			Elbridge	689	942
Hutton	737	648	Embarrass	921	1,618
Morgan	446	472	Grandview	667	1,014
Paradise	843	534	Hunter	376	474
Seven Hickory	476	465	Prairie	395	652
<u>CRAWFORD</u>			Shiloh	465	508
Licking	392	747	Stratton	699	652
Martin	685	747	Symmes	860	1,091
Montgomery	758	853	<u>EFFINGHAM</u>		
Prairie	678	726	Banner	490	NA
Southwest	101	318	Jackson	629	NA
<u>CUMBERLAND</u>			Liberty	745	NA
Cottonwood	564	697	Lucas	507	NA
Crooked Creek	505	682	Moccasin	435	NA
Spring Point	956	962	St. Francis	993	NA
Union	742	937	Union	431	NA
Woodbury	540	623	West	424	NA

Table V (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>FAYETTE</u>			<u>GALLATIN</u>		
Bear Grove	590	578	Asbury	164	286
Bowling Green	308	444	Bowlesville	222	419
Carson	183	343	Eagle Creek	169	420
North Hurricane	213	456	Equality	977	1,075
Kaskaskia	588	633	New Haven	707	1,795
Lone Grove	871	1,000	North Fork	577	705
Loudon	758	1,142	Omaha	540	678
Pope	213	394	Shawnee	443	631
Sefton	661	975	<u>GREENE</u>		
Seminary	449	733	Athensville	388	664
Shafter	399	685	Bluffdale	757	693
South Hurricane	404	456	Linder	395	416
Wheatland	402	721	Patterson	905	974
Wilberton	426	667	Rubicon	422	497
<u>FORD</u>			Walkerville	332	514
Button	385	266	Woodville	619	582
Dix	898	517	Wrights	405	604
Lyman	838	531	<u>GRUNDY</u>		
Mona	510	353	Erienna	330	344
Peach Orchard	720	447	Goodfarm	447	311
Pella	341	259	Goose Lake	439	817
Rogers	457	314	Highland	529	369
Sullivant	827	491	Maine	196	158
Wall	292	215	Nettle Creek	391	263
<u>FRANKLIN</u>			Norman	181	208
Barren	332	523	Vienna	653	412
Eastern	468	1,243	<u>HAMILTON</u>		
Ewing	964	1,656	Beaver Creek	380	727
Northern	407	1,029	Crook	451	768
<u>FULTON</u>			Crouch	537	758
Banner	694	378	Flannigan	250	523
Bernadotte	383	394	Knight's Prairie	476	703
Cass	819	445	Mayberry	584	1,174
Deerfield	424	319	South Crouch	232	374
Ellisville	230	224	South Flannigan	129	305
Fairview	923	515	South Twigg	197	413
Farmers	498	463	Twigg	599	821
Harris	520	370	<u>HANCOCK</u>		
Isabel	300	262	Appanoose	734	613
Joshua	641	387	Bear Creek	497	554
Kerton	178	225	Chili	779	714
Lee	404	295	Durham	453	375
Liverpool	844	611	Fountain Green	444	548
Orion	898	560	Hancock	303	497
Waterford	238	169	Harmony	576	533
Woodland	596	414	Pilot Grove	468	474
Young Hickory	859	474			

Table V (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>HANCOCK (Cont.)</u>			<u>JACKSON</u>		
Pontoosuc	428	487	Degonia	220	797
Prairie	582	417	Fountain Bluff	415	532
Rock Creek	610	498	Grand Tower	893	817
Rocky Run	260	370	Kinkaid	232	337
St. Albans	575	626	Levan	352	366
Sonora	576	628	Ora	436	681
Walker	565	557	Pomona	574	740
Wilcox	201	257	Sand Ridge	766	883
Wythe	371	397	Vergennes	703	782
<u>HENDERSON</u>			<u>JASPER</u>		
Bald Bluff	437	336	Crooked Creek	895	1,378
Biggsville	718	530	Fox	662	866
Carman	325	452	Grandville	430	889
Media	582	476	Grove	678	859
Raritan	484	387	Hunt City	411	724
Rozetta	393	330	North Muddy	812	1,001
Terre Haute	447	322	Ste. Marie	836	1,377
<u>HENRY</u>			<u>JEFFERSON</u>		
Alba	382	319	Bald Hill	654	573
Andover	982	727	Blissville	354	362
Burns	514	347	Casner	618	562
Cornwall	429	346	Elk Prairie	716	720
Edford	586	367	Farrington	491	423
Hanna	912	886	Field	689	532
Loraine	460	430	Grand Prairie	692	478
Lynn	802	627	McClellan	830	606
Munson	665	317	Moore's Prairie	271	324
Osco	661	380	Pendleton	778	631
Phenix	951	788	Rome	915	1,630
Weller	653	718	<u>JERSEY</u>		
Yorktown	691	578	English	532	314
<u>IROQUOIS</u>			Fidelity	633	553
Ash Grove	959	832	Otter Creek	667	404
Beaver	668	480	Richwood	621	430
Beaverville	893	1,255	Rosedale	549	468
Concord	655	639	Ruyle	322	232
Crescent	672	518	<u>JO DAVIESS</u>		
Danforth	887	694	Apple River	666	432
Fountain Creek	565	396	Berreman	209	209
Iroquois	749	489	Council Hill	192	219
Lovejoy	747	398	Derinda	376	447
Milks Grove	405	181	Guilford	334	400
Papineau	605	425			
Prairie Green	338	275			
Ridgeland	508	392			
Stockland	573	407			



Table V (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>JO DAVIESS (Cont.)</u>			<u>LA SALLE (Cont.)</u>		
Menominee	795	508	Freedom	684	481
Nora	544	392	Grand Rapids	335	251
Pleasant Valley	422	402	Groveland	896	750
Rawlins	215	187	Hope	818	547
Rice	231	353	Meriden	417	344
Rush	492	399	Miller	574	356
Scales Mound	640	387	Ophir	616	427
Thompson	380	3,102	Osage	491	396
Vinegar Hill	228	178	Richland	595	400
Wards Grove	277	261	Vermillion	346	277
Woodbine	659	561	Wallace	479	292
			Waltham	565	304
<u>KANE</u>			<u>LAWRENCE</u>		
Kaneville	870	627	Allison	355	637
<u>KANKAKEE</u>			Bond	933	1,110
Essex	802	NA	Lukin	485	995
Rockville	696	NA	Petty	931	1,213
Sumner	772	NA	Russell	568	968
<u>KENDALL</u>			<u>LEE</u>		
Lisbon	789	NA	Alto	671	396
Nausay	514	NA	Bradford	430	336
Seward	601	NA	East Grove	380	303
<u>KNOX</u>			Hamilton	362	205
Chestnut	475	383	Harmon	621	404
Copley	810	508	Lee Center	700	502
Elba	409	316	Marion	382	342
Haw Creek	666	455	May	353	2,212
Lynn	436	382	Nachusa	560	347
Maquon	780	581	Nelson	763	997
Orange	596	493	Reynolds	375	271
Persifer	600	447	Sublette	797	1,589
Rio	631	469	Viola	325	318
Victoria	619	541	Willow Creek	574	423
Walnut Grove	987	603	<u>LIVINGSTON</u>		
<u>LAKE</u>			Amity	985	721
(no townships under 1,000 population)			Avoca	417	397
<u>LA SALLE</u>			Belle Prairie	288	219
Allen	940	458	Broughton	410	330
Brookfield	600	461	Charlotte	283	238
Deer Park	505	447	Eppards Point	612	300
Dimmick	668	423	Esmen	481	295
Fall River	558	403	Fayette	338	218
			Germanville	185	157
			Long Point	720	440

Table V (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>LIVINGSTON (Cont.)</u>			<u>McLEAN (Cont.)</u>		
Nevada	358	216	Cropsey	341	243
Owego	342	266	Dale	953	597
Pike	392	275	Dawson	756	599
Pleasant Ridge	414	288	Dry Grove	993	745
Rooks Creek	504	435	Funks Grove	425	346
Round Grove	568	421	Lawndale	357	307
Saunemin	798	484	Money Creek	780	668
Sullivan	862	525	Oldtown	960	762
Sunbury	391	287	West	424	367
Union	351	232	White Oak	647	553
Waldo	393	316	Yates	477	254
<u>LOGAN</u>			<u>MACON</u>		
Aetna	624	421	Austin	320	290
Chester	590	415	Milam	163	202
Corwin	951	536	Niantic	988	752
Elkhart	805	579	Oakley	869	739
Eminence	595	393	<u>MACOUPIN</u>		
Hurlbut	411	239	Barr	466	NA
Laenna	740	531	Bird	347	NA
Lake Fork	202	187	Brushy Mound	478	NA
Oran	535	363	Hillyard	653	NA
Prairie Creek	619	364	Honey Point	308	NA
Sheridan	706	376	Nilwood	719	NA
<u>McDONOUGH</u>			North Otter	493	NA
Bethel	372	337	North Palmyra	961	NA
Chalmers	768	458	Polk	327	NA
Eldorado	361	258	Scottville	473	NA
Emmet	821	760	Shaws Point	524	NA
Hire	442	364	South Otter	475	NA
Industry	982	690	South Palmyra	932	NA
Lamoine	365	411	Western Mound	281	NA
Mound	430	334	<u>MADISON</u>		
New Salem	609	404	Leef	486	353
Prairie City	804	432	New Douglas	627	593
Sciota	859	509	<u>MARION</u>		
Scotland	593	458	Alma	775	733
Tennessee	534	419	Carrigan	394	615
Walnut Grove	606	359	Foster	315	885
<u>McHENRY</u>			Haines	744	1,146
Alden	929	785	Iuka	827	1,093
<u>McLEAN</u>			Meacham	420	554
Anchor	528	323	Omega	413	604
Arrowsmith	646	474	Raccoon	969	1,258
Bellflower	952	552	Romine	450	613
Blue Mound	685	476	Stevenson	809	814
			Tonti	738	718

Table V (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>MARSHALL</u>			<u>OGLE</u>		
Bell Plain	553	NA	Brookville	359	206
Hopewell	440	NA	Dement	985	458
La Prairie	524	NA	Eagle Point	389	166
Richland	528	NA	Grand Detour	668	422
Roberts	727	NA	Lafayette	255	139
Saratoga	462	NA	Lincoln	629	333
Whitefield	427	NA	Lynnville	637	315
<u>MASON</u>			Maryland	743	387
Allen Grove	825	537	Nashua	374	257
Bath	947	1,020	Pine Creek	766	401
Crane Creek	230	391	Pine Rock	937	527
Forest City	602	512	Scott	936	489
Kilbourne	733	574	Taylor	244	980
Lynchburg	285	624	White Rock	843	416
Pennsylvania	306	342	Woosung	354	206
Quiver	586	1,144	<u>PEORIA</u>		
Salt Creek	373	435	Akron	896	563
Sherman	699	596	Jubilee	593	561
<u>MERCER</u>			Millbrook	636	459
Abington	555	525	Rosefield	933	692
Duncan	408	324	Trivoli	969	704
Eliza	506	447	<u>PIATT</u>		
Keithsburg	952	701	Goose Creek	937	783
North Henderson	594	347	Willow Branch	953	791
Ohio Grove	488	240	<u>PIKE</u>		
Perryton	635	387	Atlas	803	814
Suez	847	189	Chambersburg	228	505
<u>MONTGOMERY</u>			Cincinnati	122	216
Audubon	696	866	Derry	321	425
Bois D'Arc	982	981	Detroit	407	514
Butler Grove	684	688	Fairmount	300	397
Fillmore	775	870	Flint	164	321
Grisham	754	1,050	Hadley	329	411
Harvel	359	338	Hardin	288	346
Pitman	637	687	Levee	222	241
Rountree	415	386	Martinsburg	421	525
South Fillmore	270	500	Montezuma	616	786
Walshville	485	652	Newburg	853	563
Zanesville	540	520	New Salem	767	752
<u>MOULTRIE</u>			Pearl	512	656
Dora	855	517	Perry	760	755
East Nelson	653	522	Pleasant Vale	812	725
Jonathan Creek	592	390	Ross	143	181
Whitley	739	596	Spring Creek	788	691

Table V (cont'd)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>PUTNAM</u>			<u>SCHUYLER (Cont.)</u>		
Hennepin	875	1,197	Frederick	237	NA
Senachwine	345	2,317	Hickory	228	NA
<u>RICHLAND</u>			Huntsville	312	NA
Bonpas	435	697	Littleton	473	NA
Claremont	942	894	Oakland	227	NA
Decker	437	837	Woodstock	364	NA
Denver	442	787	<u>SHELBY</u>		
German	468	752	Ash Grove	558	967
<u>ROCK ISLAND</u>			Big Spring	706	773
Buffalo Prairie	823	743	Clarksburg	387	411
Canoe Creek	784	587	Cold Spring	426	557
Drury	816	698	Dry Point	974	553
Zuma	768	551	Flat Branch	449	432
<u>ST. CLAIR</u>			Herrick	732	565
Englemann	499	563	Holland	412	435
Lenzburg	654	1,012	Lakewood	489	595
Prairie du Long	838	724	Oconee	805	761
<u>SALINE</u>			Okaw	723	692
Brushy	870	1,004	Penn	198	176
Cottage	258	568	Pickaway	263	332
Independence	776	884	Richland	863	736
Long Branch	212	454	Ridge	597	605
Mountain	239	659	Rural	384	396
Raleigh	872	1,291	Sigel	737	578
Rector	147	377	Todds Point	585	405
Stonefort	313	457	<u>STARK</u>		
Tate	224	440	Elmtra	545	368
<u>SANGAMON</u>			Essex	901	671
Buffalo Hart	227	290	Goshen	847	695
Cooper	547	621	Penn	478	469
Cotton Hill	602	651	Valley	520	340
Island Grove	542	662	West Jersey	448	367
Lanesville	304	345	<u>STEPHENSON</u>		
Loami	798	859	Dakota	876	418
Maxwell	251	292	Erin	513	276
Salisbury	392	408	Jefferson	270	228
Talkington	316	410	Kent	741	412
<u>SCHUYLER</u>			Rock Grove	659	1,309
Bainbridge	441	NA	Winslow	759	756
Birmingham	268	NA	<u>TAZEWELL</u>		
Brooklyn	309	NA	Boynton	318	NA
Browning	671	NA	Dillon	626	NA
Camden	364	NA	Hittle	728	NA
			Malone	348	NA

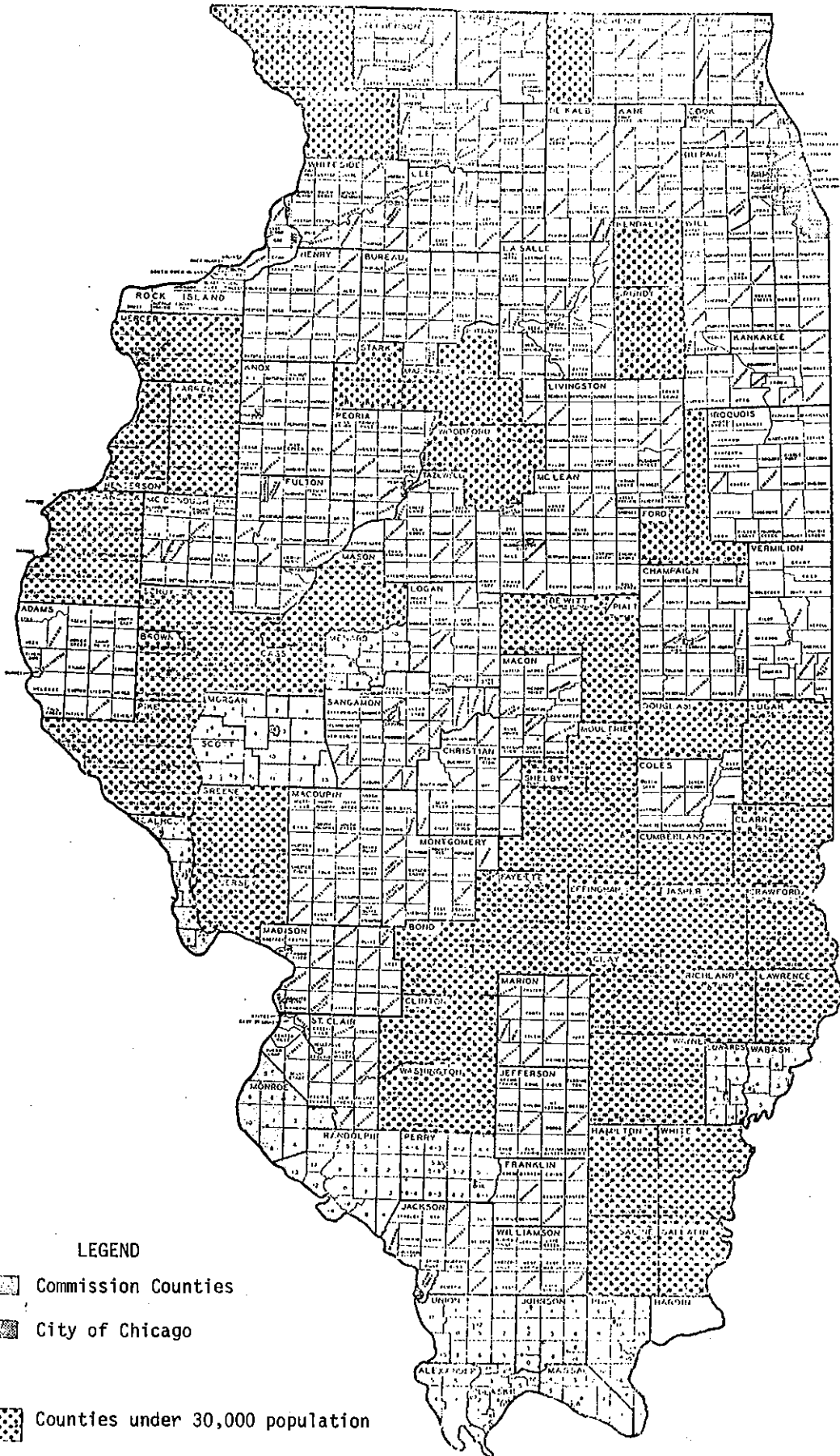
Table V (concluded)

<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>	<u>TOWNSHIPS</u> <u>(by County)</u>	<u>POPULATION</u>	<u>PARCELS</u>
<u>VERMILION</u>			<u>WHITE</u>		
Carroll	798	1,151	Burnt Prairie	542	1,494
Jamaica	306	454	Emma	652	1,639
Love	445	436	Hawthorne	651	1,116
McKendree	718	700	Heralds Prairie	586	1,548
Pilot	762	814			
<u>WARREN</u>			<u>WHITESIDE</u>		
Berwick	559	388	Clyde	543	568
Coldbrook	703	444	Fenton	565	572
Ellison	505	368	Garden Plain	978	717
Floyd	598	347	Genesee	952	585
Greenbush	523	879	Hahnaman	454	329
Hale	382	306	Hume	522	465
Kelly	489	358	Jordon	891	510
Lenox	453	304	Newton	523	418
Point Pleasant	356	253	Portland	715	563
Sumner	729	491	Ustick	668	498
Swan	384	444			
<u>WASHINGTON</u>			<u>WILL</u>		
Ashley	924	1,069	Custer	949	NA
Beaucoup	382	843	Florence	671	NA
Bolo	396	685	Green Garden	791	NA
Covington	440	934	Will	750	NA
Du Bois	770	1,031	Wilton	709	NA
Johannisburg	546	741			
Lively Grove	674	925	<u>WINNEBAGO</u>		
Oakdale	444	888	Burritt	800	529
Pilot Knob	348	807	Harrison	774	430
Plum Hill	487	909	Laona	460	1,843
Richview	408	638	Shirland	756	470
Venedy	408	777			
<u>WAYNE</u>			<u>WOODFORD</u>		
Arrington	528	590	Clayton	933	576
Barnhill	411	659	Cruger	663	495
Berry	401	565	Greene	451	403
Elm River	381	644	Kansas	189	281
Four Mile	503	857	Linn	508	369
Garden Hill	123	345	Palestine	984	606
Hickory Hill	409	658	Panola	425	385
Indian Prairie	544	850	Partridge	434	375
Keith	405	751			
Leech	526	1,107			
Massilon	242	512			
Mount Erie	495	971			
Orchard	531	741			
Zif	135	255			



MAP I

COUNTIES UNDER 30,000 POPULATION







## CHAPTER VI

## LEVEL OF ASSESSMENT

In its 1975 report the Sub-Committee recommended that the statutory assessment level be reduced from the current 50 percent of fair cash market value to 40 percent.<sup>27</sup> The final legislative proposal implementing this recommendation, House Bill 990 (1975), further reduced this level to 33 1/3 percent of fair cash market value. This bill was passed and is now being implemented.<sup>28</sup>

In the course of its work during 1973 and 1974 the Sub-Committee determined that no county had an equalized county median level of assessment at the stipulated 50 percent level. Only one county, Winnebago, at that time was above 40 percent and their county median was only 41.17 percent for the 1974 assessment year.

The levels of assessment in the counties had been debased over the years for a number of reasons. First there was the impact of inflationary forces on the cost of real property and the failure of assessors to make yearly adjustments for this factor. Second, there was the general tendency on the part of many assessors and supervisors of assessments to rely on the quadrennial reassessment to adjust values in their jurisdictions. Third, the Department had failed to adjust multipliers in a number of counties for a number of years.

At the same time, the 17 commission counties had completed their quadrennial reassessment in 1974 and the 82 township counties were conducting their four-year reassessment during 1975.

While the General Assembly and the Sub-Committee were considering this problem the Illinois Supreme Court was deciding a property tax case directly affecting levels of assessment. This case<sup>29</sup> was designed to force implementation of the 50 percent statutory assessment level. The impact on taxpayers in many counties of the State indeed would have been awesome. The Court did not make a specific decision on the case but remanded it to the county court of origin, Lake, for further consideration. The Supreme Court did admonish the General Assembly to take steps to improve property assessment practices.

House Bill 990 separated the counties into two classes, one consisting of counties with a 1974 median assessment level above 33 1/3 percent, and the other comprising those counties under 33 1/3 percent in the 1973 assessment year. Counties above the 33 1/3 percent level would have their valuations in

<sup>27</sup> The Illinois Property Tax System: Problem and Promise, Report of the Joint Sub-Committee to Study the Property Tax, January 29, 1975, Pp. 19ff.

<sup>28</sup> Public Act 79-703.

<sup>29</sup> Paul E. Hamer et al., Appellees, v. Robert J. Lehnhausen, Director of Local Government Affairs (Frank A. Kirk, Successor in Office, Appellant.), 1975, (60 Ill. 2d 400, 328 N.E. 2d 11.).

dollar terms adjusted in 1975 and 1976 so that the dollar values would be maintained at the level existing in 1974. (Additions, depletions, and deletions were to be disregarded in arriving at this figure.)

Sen. Vivian V. Hickey, a Sub-Committee member, was concerned about possible adverse revenue effects on those local governments and particularly school districts, which had 1974 median assessment levels substantially higher than 33 1/3 percent. To alleviate this problem Senator Hickey introduced legislation in the 1976 session to extend to 1977 the year in which existing values would be maintained at the 1974 dollar level.<sup>30</sup> She successfully guided this legislation through the General Assembly and it was signed by the Governor.

The theory was that inflationary factors would reduce the county median levels of assessment to the desired point while the taxing districts would be "protected" from a loss in actual dollar values, based on 1974, and thus tax revenues. It was thought that most would actually gain because of normal growth in tax rolls.

The other class of counties, those below the 33 1/3 percent level in 1973, were treated differently. The Department was directed to subtract their 1973 median from 33 1/3 percent and then increase the values by one-third of that difference for each of the years 1975, 1976 and 1977. Once again, the computations and adjustments were to be based on county-wide median levels of assessment. For this class of counties, additions, deletions and depletions to the assessment rolls were not singled out for special treatment.

By 1977 it is expected that the counties will be at the same relative levels of assessment.

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<sup>30</sup> Public Act 79-1451 (S.B. 1523). Senator Hickey also achieved passage of Public Act 79-1452 (S.B. 1524), through which the State gave grants to local school districts in counties having assessed over the State median of 33 1/3 percent in 1973 before the passage of House Bill 990, for possible past inequities in the distribution of State school aid resulting from the failure to equalize assessments throughout the State.

## COMPARATIVE ANALYSIS OF SENATE AND HOUSE BILLS

Senate Bill 754Revenue Act of 1939House Bill 3061Chap. 120

- Sec. 1. Definitions.  
 Defines Property Tax Commission.  
 Defines township area assessor.  
 Defines township assessment area board of auditors.
- Sec. 1.12. Creates Illinois State Property Tax Commission
- Sec. 1.13. Governor appoints commission with advice and consent of the Senate.
- Sec. 1.14. Specific requirements for membership on the Tax Commission.
- Sec. 1.15. Chairmanship determined by length of term remaining.
- Sec. 1.16. Salaries: Chairman - \$50,000; Members - \$45,000.
- Sec. 1.17. Requires Tax Commission to furnish the Property Tax Legislative Advisory Sub-Committee information relating to quality of assessments.
- Sec. 1.18. Provides for review, including hearing, on performance of State Tax Commission.
- Sec. 1.19. Provides for removal or placement on probation of tax commissioners if standards of quality are not met.
- Sec. 1.20. Probationary period for tax commissioners.
- Sec. 1.21. Removal of tax commissioners from office and reappointment.
- Sec. 1.22. Provision for filling vacancies in the Tax Commission.

Chap. 120

- Sec. 1. Definitions.  
 Same.  
 Changes designation to "multi-township assessor".  
 Changes name to "multi-township board of auditors".
- Sec. 1.15. Same.
- Sec. 1.16. Same.
- Sec. 1.17. General qualifications only.
- Sec. 1.18. Commission chooses own chairman from among membership.
- Sec. 1.19. Salaries for all members of commission - \$40,000.
- Sec. 1.20. Same.
- Sec. 1.21. Commission to consult with Legislative Advisory Committee on standard of performance for Tax Commission.
- Sec. 1.22. Filling normal vacancies.
- Section has been removed.
- Section has been removed.
- Section has been removed.

Senate Bill 754 (cont'd)

Sec. 1.23. General grant of authority to the Tax Commission.

Sec. 17. Substitution of State Property Tax Commission for the Department of Local Government Affairs. No substantive change.

Sec. 78. Same as above.

Sec. 79. Same as above.

Sec. 80. Same as above.

Sec. 81. Same as above.

Sec. 82. Same as above.

Sec. 83. Same as above.

Sec. 86. Same as above.

Sec. 87. Same as above.

Sec. 90. Same as above.

Sec. 91. Same as above.

Sec. 92. Same as above.

Sec. 130. Gives Tax Commission after January 1, 1978 explicit authorization to equalize between townships or other assessment districts and rural and urban classes of property. Requires Tax Commission to develop and maintain records by township or other assessment areas and classes of property of full fair cash value of real and personal property.

House Bill 3061 (cont'd)

Sec. 1.23. Same.

Sec. 1.24. Creates permanent Property Tax Legislative Advisory Committee.

Sec. 17. Same.

Sec. 78. Same as above.

Sec. 79. Same as above.

Sec. 80. Same as above.

Sec. 81. Same as above.

Sec. 82. Same as above.

Sec. 83. Same as above.

Sec. 86. Same as above.

Sec. 87. Same as above.

Sec. 90. Same as above.

Sec. 91. Same as above.

Sec. 92. Same as above.

Sec. 111.1. Transfers Property Tax Appeal Board to State Tax Commission. (Formerly Separate Bill) No substantive changes.

Sec. 111.2. Same as above.

Sec. 111.5. Same as above.

Sec. 111.6. Same as above.

Sec. 130. In addition to Senate Bill provisions, authorizes Tax Commission to adopt rules and regulations for the supervision of private mass appraisal firms. Deletes reference to Commission equalization between classes of property (urban-rural).

Senate Bill 754 (cont'd)

Sec. 131. Authorizes Tax Commission to reassess real and personal property.

Incorporates functions previously in the Department of Local Government Affairs relating to the property tax.

Sec. 131.1. Incorporates language relating to the property tax that formerly pertained to the Department of Local Government Affairs.

Sec. 131.2. Provides for transfer of duties and powers from the Department to the Tax Commission.

Sec. 131.3. Transfer of powers from the Department to the Tax Commission.

Sec. 131.4. Rights and duties of individuals after transfer of functions.

Sec. 131.5. Responsibilities of employees for actions.

Sec. 131.6. Transfer of books, records, etc., from the Department to the Tax Commission.

Sec. 131.7. Service of reports or notices.

Sec. 131.8. Saving clause.

Sec. 131.9. Employees protection.

Sec. 132. Substitution of Property Tax Commission for Department. No substantive changes.

Sec. 133. Same as above.

Sec. 135. Same as above.

Sec. 136. Same as above.

House Bill 3061 (cont'd)

Sec. 131. Tax Commission can reassess only in the event a previous reassessment made by local officials does not meet quality standards required by the Act.  
Same.

Sec. 131.1. Same.

Sec. 131.2. Same.

Sec. 131.3. Same.

Sec. 131.4. Same.

Sec. 131.5. Same.

Sec. 131.6. Same.

Sec. 131.7. Same.

Sec. 131.8. Same.

Sec. 131.9. Same.

Sec. 132. Same.

Sec. 133. Same as above.

Sec. 135. Same as above.

Sec. 136. Same as above.

Senate Bill 754 (cont'd)

- Sec. 137. Same as above.
- Sec. 138. Same as above.
- Sec. 139. Same as above.
- Sec. 140. Gives Tax Commission authority to reassess and provides for notices.
- Sec. 140.01. Substitutes Tax Commission for Department. No substantive changes.
- Sec. 142. Same as above.
- Sec. 146. Requires the Tax Commission to equalize between townships or assessment districts after January 1, 1978, without request of the county.
- Sec. 148a. Requires Commission to certify multipliers by township after January 1, 1978.
- Sec. 149. Changes reference to Department to Property Tax Commission.
- Sec. 151. Changes reference from Department to Tax Commission.
- Sec. 151a. Same as above.
- Sec. 152. Same as above.

House Bill 3061 (cont'd)

- Sec. 137. Same as above.
- Sec. 138. Same as above.
- Sec. 139. Same as above.
- Sec. 140. Authorizes Tax Commission to reassess if the previous reassessment by local officials does not meet standards.
- Sec. 140.01. Same.
- Sec. 142. Same. Reassess cost allocation.
- Sec. 144. Provides for payment when the Tax Commission reassesses.
- Sec. 146. Same, except excludes Cook County and other counties which classify by ordinance.
- Sec. 148a. Same, except excludes Cook County and any other county which classifies by ordinance.
- Sec. 149. Same, except excludes counties which classify by ordinance from having township multipliers applied.
- Sec. 149.1. Saving clause for actions of the Tax Commission relating to equalization when reference to "equalization" is found in other statutes.
- Sec. 151. Same, except excludes Cook County and other counties that classify by ordinance from provision relating to township multipliers.
- Sec. 151a. Same.
- Sec. 152. Same as above.
- Sec. 162. Provision for levying multi-township assessing district taxes. Strikes redundant language.

Senate Bill 754 (cont'd)House Bill 3061 (cont'd)Civil Administrative Code of IllinoisChap. 127Chap. 127

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| <p>Sec. 68.3. Repeals paragraph giving powers relating to the property tax to the Department.</p> <p>Sec. 68.4. Removes reference to Department of Revenue.</p> <p>Sec. 68.5. Removes reference to Department of Revenue.</p> <p>Sec. 68.6. Removes reference to Department of Revenue.</p> <p>Sec. 68.8. Same as above.</p> <p>Sec. 68.9. Same as above.</p> <p>Sec. 68.11. Strikes language relating to office of community service in Department of Local Government Affairs.</p> <p>Sec. 68.13. Transfers sections stricken in Sec. 68.11 to the Office of Financial Affairs in the Department of Local Government Affairs.</p> <p>Sec. 3 of Amendatory Act. Saving clause.</p> <p>Sec. 4 of Amendatory Act. Effective date.</p> | <p>Sec. 5.13f. Accomplishes transfer of Property Tax Appeal Board to State Tax Commission. (Formerly separate bill) No substantive changes.</p> <p>Sec. 9.20. Same as above.</p> <p>Sec. 68.3. Same.</p> <p>Sec. 68.4. Same.</p> <p>Sec. 68.5. Same.</p> <p>Sec. 68.6. Same.</p> <p>Sec. 68.8. Same as above.</p> <p>Sec. 68.9. Same as above.</p> <p>Section has been removed.</p> <p>Section has been removed.</p> <p>Sec. 3 of Amendatory Act. Repeals Secs. 7.10, 39b 25 and 68.13 of the Civil Administrative Code. These are sections relating to the State Property Tax Appeal Board, private car line companies and the Office of Financial Affairs. Required because of transfer of functions from the Department to the Tax Commission.</p> <p>Sec. 4 of Amendatory Act. Saving clause.</p> <p>Sec. 5 of Amendatory Act. Effective date.</p> |
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## COMPARATIVE ANALYSIS OF SENATE AND HOUSE BILLS

Senate Bill 755Revenue Act of 1939

Sec. 1.24. Creates a statutory "Property Tax Legislative Advisory Subcommittee" and specifies its mode of appointment and its duties. This is essentially the same as the property tax study sub-committee created by Senate Joint Resolutions 10 and 7. The bill would become effective upon the organization of the 80th General Assembly.

Provisions incorporated into House Bill 3061.



## COMPARATIVE ANALYSIS OF SENATE AND HOUSE BILLS

Senate Bill 756Civil Administrative Code of IllinoisRevenue Act of 1939

Transfers State Property Tax Appeal Board from administrative placement in the Department of Local Government Affairs to the State Property Tax Commission. Makes no substantive change in the functions, duties or powers of the Property Tax Appeal Board.

Provisions incorporated into House Bill 3061.

## COMPARATIVE ANALYSIS OF SENATE AND HOUSE BILLS

Senate Bill 757House Bill 3831Revenue Act of 1939

Sec. 3a. Upgrades qualifications for appointment as Supervisor of Assessments. Provides protection to the Supervisor of Assessments doing a satisfactory job as measured by the quality of assessments within his county. Provides substantial but not insurmountable barrier for reappointment of a Supervisor of Assessments doing an unsatisfactory job as measured by the quality of assessments in his county. Requires three fourths vote of county board to not reappoint high quality Supervisor of Assessments and to reappoint poor quality Supervisor of Assessments. Public hearing required in both instances. Denies 50% state salary reimbursement to counties retaining low performance Supervisor of Assessments.

Sec. 3a.1. State will not contribute \$5,000 annual payment to counties which combined to hire one Supervisor of Assessments if assessments in such counties are below standard.

Sec. 3b. State will not pay one half of salary of Supervisor of Assessments or annual bonus for qualified assessors whose county or assessment area is not assessed at the required level of assessments.

Sec. 95.1. Gives Supervisor of Assessments power to equalize between classes, townships or assessment districts within his county. Provides notice and hearing requirements.

Sec. 3a. Deletes upgraded qualifications for Supervisor of Assessments. Deletes provisions relating to substantial but not insurmountable barrier for reappointing Supervisor of Assessments doing an unsatisfactory job. Actually makes more difficult by requiring 3/5 vote for removal and making action permissive only. Deletes provisions giving additional protection to Supervisor of Assessments doing high-quality job. Deletes provision denying 50% state salary reimbursement in counties failing to remove "poor" Supervisor of Assessments. Provides additional hearing for non-renewal of contract of Supervisor of Assessments.

Sec. 3a.1. Provision on withholding state contribution deleted.

Sec. 3b. Provision on withholding state contribution deleted.

Sec. 95.1. Same.

## COMPARATIVE ANALYSIS OF SENATE AND HOUSE BILLS

Senate Bill 758 (Also see S.B. 1503)House Bill 3830

Section 1 of Amendatory Act. Legislative findings.

Revenue Act of 1939

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| <p>Sec. 1. Definitions.<br/>           Defines Property Tax Commission.<br/>           Defines township area assessor.<br/>           Defines township assessment area board of auditors.</p>                      | <p>Sec. 1. Definitions.<br/>           Same.<br/>           Changes designation to "multi-township assessor".<br/>           Changes name to "multi-township board of auditors".<br/>           Defines coefficient of dispersion.</p>                             |
| <p>Sec. 1.1. Provides for election or appointment of township assessor.</p>  | <p>Sec. 1.1. Eliminates township assessors in counties of less than 30,000 population. Supervisor of Assessments assesses in those counties. Provides \$5 per parcel of real estate in addition to all other assessment purpose taxes for 1978 and thereafter.</p> |
| <p>Sec. 1.2. Township assessor qualifications required before election.</p>  | <p>Sec. 1.2. Tax Commission to provide information on quality of assessments.</p>  |
| <p>Sec. 1.3. Provides minimum standards to be met by township assessors and for their removal and appointment of successors for their failure to meet the requirements. Tax Commission to furnish information.</p> | <p>Sec. 1.3. Permits county boards in other counties, other than Cook, to call referendum to eliminate township assessors.</p>   |
| <p>Sec. 1.4. Provides township assessing areas of 5,000 population composed of contiguous and complete townships. Retain elected township assessors. Provides method of drawing maps.</p>                          | <p>Sec. 1.4. In counties retaining elected assessors county board is to draw assessment areas of at least 10,000 population or 4,000 parcels of real estate. Task devolves upon Tax Commission if county board does not take action.</p>                           |
| <p>Sec. 1.5. Permits any two or more townships to form assessing areas.</p>  | <p>Sec. 1.5. Qualifications for elected assessors.</p>   |
| <p>Sec. 1.6. Provides for township assessment area board of auditors, ex officio.</p>  | <p>Sec. 1.6. Provides for removal of township assessors failing to meet required standards of assessment.</p>  |
| <p>Sec. 1.7. Transfer of records upon establishment of assessment areas.</p>   | <p>Sec. 1.7. Supervisor of Assessments assumes duties of township assessor removed from office. Supervisor receives all township monies appropriated to the removed township assessor.</p>   |

Senate Bill 758 (cont'd)

- Sec. 1.8. Method of adopting budgets for township assessing areas.
- Sec. 1.9. Township assessor salaries.
- Sec. 1.10. Records to be maintained by separate townships.
- Sec. 1.11. Penalties.
- Sec. 2. Includes township area assessor. No substantive change.
- Sec. 2a. Same as above.
- Sec. 3b. Same.
- Sec. 4. Same as above.
- Sec. 5. Same as above.
- Sec. 7. Same as above.
- Sec. 17. Same as above.
- Sec. 43. Same as above.
- Sec. 46. Same as above.
- Sec. 94. Same as above.

House Bill 3830 (cont'd)

- Sec. 1.8. Provides for establishing multi-township assessing areas by the county board or Tax Commission.
- Sec. 1.9. Powers and duties for boards of auditors. Must levy at least \$5 per parcel of real estate. Multi-area budgets allocated to participating townships. Limits multi-township board of auditors.
- Sec. 1.10. Transfer of books in multi-township assessment areas.
- Sec. 1.11. Specifics on multi-township or township budgets for assessment purposes. Must levy at least \$5 per parcel of real estate, if requested. Allocation of levies to participating townships.
- Sec. 1.12. Salaries and costs of township assessment function. Assessors to receive minimum \$15,000 annual salary.
- Sec. 1.13. Records to be maintained by separate townships.
- Sec. 1.14. Penalties.
- Sec. 2. Includes multi-township assessor. No substantive change.
- Sec. 2a. Same.
- Sec. 3b. Reduce number of categories establishing Supervisor of Assessments' salaries. Also Senate Bill changes.
- Section has been removed.
- Section has been removed.
- Sec. 7. Same as Senate Bill, except increases bond from \$2,000 to \$10,000.
- Sec. 17. Same.
- Section has been removed.
- Sec. 46. Same, except removes obsolete language.
- Sec. 94. Same.

Senate Bill 758 (cont'd)

- Sec. 95. Same as above.
- Sec. 108. Supervisor of Assessments and township assessors may participate in board of review hearings and are to receive notices. Board is to hear testimony from township assessors and Supervisor of Assessments.
- Sec. 108a. Township assessors participate in board of review equalizing function.
- Sec. 126. Include township area assessor.
- Sec. 157. Same as above.

House Bill 3830 (cont'd)

- Sec. 95. Same.
- Sec. 108. Supervisor of Assessments given all powers of board of review in addition to Senate provisions.
- Sec. 108a. Supervisor of Assessments given powers of board of review to equalize in addition to Senate provisions.
- Sec. 126. Include multi-township assessor.
- Section has been removed.

Township Organization Act

## Article III

- Sec. 13. Specifies township assessment areas not to be considered new townships.
- Sec. 13. Same.

## Article IV

- Sec. 3.23. Powers of township assessment area board of auditors.
- Section has been removed.

## Article VI-A

- Sec. 1. Nomination by caucus of township area assessors.
- Section has been removed.

## Article VII

- Sec. 1. Election of township and township area assessors.
- Sec. 1. Same.

## Article IX

- Sec. 1. Residency requirement.
- Sec. 1. Same.
- Sec. 2. Oath of office.
- Sec. 2. Same.

Township Organization Act (cont'd)Article X

Sec. 1. Filling vacancies.	Sec. 1. Same.
Sec. 3. Same as above.	Sec. 3. Same.
Sec. 4. Resignation from office and notification thereof.	Sec. 4. Same.
Sec. 5. Incapacity and temporary appointment of a deputy.	Sec. 5. Same.

Article XIII

Sec. 24. Organization of township area assessment board of auditors.	Sec. 24. Same.
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City Township Act

Sec. 3. Provides for election of town assessor.	Sec. 3. Same.
Sec. 4. City council has duties of board of auditors.	Sec. 4. Same.

Township in a City Act

Sec. 2. Provides for election of township assessor.	Sec. 2. Same.
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Consolidated City Townships Act

Sec. 2. Provides for election of township assessor.	Sec. 2. Same.
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The Election Code

Sec. 2-27. Provides for election of township area assessors.	Sec. 2-27. Same.
Sec. 16-2. Allocation of election costs.	Sec. 16-2. Same.
Sec. 25-2. Removal of township assessors.	Sec. 25-2. Same.
Sec. 25-3. Determination of facts.	Section has been removed.
	Section 8 of Amendatory Act. Effective date.