



Message from Assessor Scott Bagnall

Remember that the 2nd Installment 2017 tax bill is due and payable on August 1, 2018. Taxpayers can go to CookCountyTreasurer.com to review payment options.

The 2017 tax bill is a done deal other than the fact that we can file a certificate of error for omitted exemptions (and some other limited circumstances). Come in to my office if you have a concern.

We will have the opportunity to appeal the 2018 assessed value later this year so make sure that you are on my email list to receive date notices, NilesTownshipAssessor.com. In 2019 the County will reassess the Township. When I receive the County's assessment dates I will schedule appeal seminars and send notices to my email list.

I am seeing tax rates as high as 12 in the Township. If you asked me ten years ago I would have said we would not likely see rates in the 12s, unless market values were to fall by a huge amount.

Total Equal Assessed Value [EAV] is the total assessed value of property within a tax district as modified by exemptions and the State equalizer. The tax rate is the ratio between a taxing body levy and the total EAV within that taxing body's district. The Cook County tax district covers a larger geographical area than does the Morton Grove property tax district. Every property in Cook County will have a tax bill line item for the County. Only Morton Grove properties will have a tax bill line item for Morton Grove. A Morton Grove tax bill will have a tax rate for Cook County, and for Morton Grove, and for each taxing body within a tax code area. A tax code area in essence follows the grade school area. Every property within a tax code area has the same taxing bodies on the tax bill. Each taxing body has a tax rate. Add all of the rates together to calculate the composite tax for that tax code area.

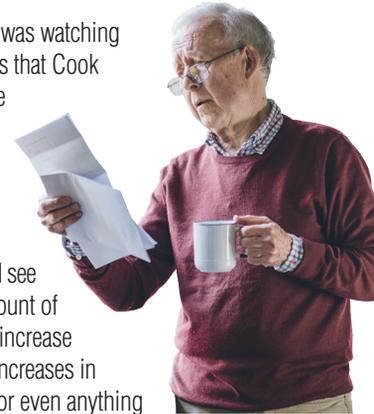
For 2017 the highest Niles Township composite tax rate is 12.138. The lowest is 7.159. Assume a \$300,000 market value house with the 12.138 tax rate. The property tax would be \$10,788. If that \$300,000 house is in the tax code area with the 7.159 composite tax rate then the tax bill would be \$6,363.

Tax rate differences can be even more obvious if we look at the grade school high/low tax rates. That \$300,000 house in the Township school district with

the highest grade school tax rate, 5.806, would have a grade school tax of \$5,160. Move that \$300,000 house to the lowest grade school tax rate of 1.947 and see a \$1,730 grade school tax. The highest Township grade school tax rate is three times greater than the lowest school tax rate.

Rodney popped into the office the other day. "I was watching my big screen last night and the news lady says that Cook County property tax bills are way up and we are in for a shock. What gives?"

I saw that report also. I maintain a set of tax bills from each grade school district. I copied some 2017 2nd Installment tax bills to evaluate for increases mentioned by the news report. I did see some changes, increases and decreases, on account of exemptions added or lost, a grade school levy increase referendum in one case and some school levy increases in others. I did not see a Township wide increase or even anything that would suggest a uniform increase in Niles Township tax bills. But individual tax bills may show an increase from last year for any number of reasons. Taxpayers with questions may bring their tax bill into the office. There is always a reason for changes in a tax bill.



My office has records and resources to assist Niles Township taxpayers, attorneys, realtors, and banks with information and services such as:

- Property exemption status, changes and corrections;
- Certificates of Error (where there has been a tax overpayment);
- Appeals of assessed values to the Cook County Assessor/Board of Review;
- Assessed values of other properties (i.e. comparables);
- Property characteristics, including square footage;
- Name and address changes;
- Notary service (no charge) where required;
- Taxpayer outreach seminars and workshops; and
- Building permit information.

Scott Bagnall

NilesTownshipAssessor.com
5255 W. Main Street
M-F 8:00 - 4:00