



Message from Assessor Scott Bagnall

Rodney stopped in the other day with a couple of questions. He asked when the tax freeze everyone is talking about will take effect. Rodney was somewhat disappointed when I told him there is no tax freeze and there probably never would be a tax freeze. Let me explain.

During the recent political campaigns Rodney heard the term “tax freeze” a number of times. Me too. I spent a lot of time searching for the answer to just what the various candidates meant when they said “tax freeze.” I didn’t find any answers. So I will try a different approach. I will look at what I think “tax freeze” means.

When I hear “tax freeze” I think that my current tax bill will be frozen. That is, I think that my tax bill will not increase. Rodney too. My very next thought is to ask just how it is that a “tax freeze” would be implemented because I do not believe that it is possible to freeze my tax bill. To freeze my tax bill means that every single tax bill in Cook County would need to be frozen. A State wide freeze would require freezing of every tax bill in the State. “OK by me. So how do we do it?” Rodney asked.

I suppose that if someone could convince the legislature to freeze every single levy, and freeze every single assessed value, and freeze exemptions, and freeze exempt parcels, and prevent the loss of commercial property then that would result as close as is possible to a tax freeze.

I am sure that the candidates mean well, and that in complicated campaigns a candidate must talk in bullet points, but it would be better for the tax payer if candidates could explain or elaborate on what they mean by, in this case, “tax freeze.”

I imagine that Rodney and I are not the only taxpayers thinking this way.

Rodney says “OK forget about the tax freeze. What about the funding of education, who should pay - property tax or State?”

The greater portion of education costs are paid by property tax. When Rodney heard his favorite politician advocate property tax relief by having the State pick up the cost of education he was all in. Rodney figured that having the State pick up the cost would result in a reduction in his property tax. That is, until he got to wondering where the State would get the money to pay the costs of education.

Property tax is local. Local property tax supports local education. In other words, property tax stays in the neighborhood that pays the property tax. The State would need to get the money from some place. Perhaps in one form or another from the same neighborhood that supported the cost of education with property tax. So Rodney asks “how much of the neighborhood money sent to Springfield to fund education will be spent on education in the neighborhood that sends the money? Right now education spending and funding is raised, controlled, and spent locally. Who makes the collection and distribution

decisions if the money is sent to Springfield – the local people from where the money originated – or – someone else?”

I told Rodney that sometimes I know the question but not the answer.

Rodney then says “OK. OK. Forget about how best to pay for education. What about the new guy. What’s he gonna do?”

The new guy takes office in December. His name is Fritz Kaegi. Cook County Assessor Kaegi will assume leadership of a 300 person County property tax system with 1.8 million parcels that has its roots all the way back to the Illinois Constitution of 1818. He does not set the levies. He does not set the tax rates. He does not set the tax bills. What he does is he tries to get all 1.8 million parcels valued fairly because that is how the tax burden is then divided, or shared, among the taxpayers.

Remember that property tax is property tax. That is to say that the tax burden exists. At the assessor level, whether County or Township, what we see is shifts in the tax burden. All sorts of changes can create burden shifts, such as: under valuing Loop properties; overvaluing north side properties; reductions on appeal to below fair cash value; using one valuation method for some properties and another valuation model for other properties; different assessed value classifications for different property types; residential exemptions; exempt use properties; and even an increase or a decrease in the assessed value of a single property.

The northern suburbs (includes us) will be the first area to be valued and reassessed by the new assessor, but someone has to go first. Besides, it’s just the way that the three year reassessment cycle matched up with the election cycle. I really do not expect to see any tremendous departure from what we know.

So here is what the new guy, Cook County Assessor Keagi, will do. He will implement formulas, practices and procedures to make the most accurate and fair assessments of property valuation that he possibly can. No one will see their tax bill double. And no one will see their tax bill cut in half. We will continue our good relationship with Cook County. We will support, work with, and assist Cook County and Cook County Assessor Keagi. My office will continue to advocate for the Niles Township taxpayers. I will assist with challenging valuation appeals, getting errors corrected, and making sure that you receive exemptions to which you are entitled.

The single best thing that you can do is go to NilesTownshipAssessor.com and get on my email list. I send emails concerning property tax issues, appeal dates and the like to the list.

Shop and buy in Niles Township.

Scott Bagnall

NilesTownshipAssessor.com
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M-F 8:00 - 4:00