

The 2016 Assessment Cycle

(35 ILCS 200/9-160: Valuation in years other than General Assessment Years)

Responsibilities of the Board of Review

- Convene on or before the first Monday in June of the assessment year (16-30)
- Adopt and publish rules and procedures (9-5)
- Hearing complaints and correcting assessments for the current year as appears to be just (16-55)
- Review and rule on applications for non-homestead exemptions (16-70)
- Issue Certificates of Error for the prior assessment year (16-75)
- Certify the assessment roll to the County Clerk (16-85, et seq.)



Responsibilities of the Chief County Assessment Officer

- Assemble the township assessors for instruction on the assessment process (9-15)
- Prepare and maintain tax maps and parcel ownership information (9-35)
- Receiving and analyzing township assessment rolls (9-230, et seq.)
- Equalizing assessments within the county or any area therein (9-210)
- Applying various exemptions to homestead properties (15-165, et seq.)
- Publishing the assessment value changes for each township (12-10)
- Provide the mailed notices to owners of property (12-30)
- Certify the township assessment rolls to the Board of Review (9-245)
- Apply certain preferential assessments (open space, woodland, conservation stewardship, certificate of rehabilitation, right of public benefit)
- Report statistical abstracts to the Illinois Department of Revenue (17-15)
- Serve as Clerk for the Lake County Board of Review (3-30)



Responsibilities of each Township Assessor

- Discover, list and value properties in the township as of January 1 of the assessment year (35 ILCS 200/9-95, et seq.)
- “Revise and correct” assessments in accordance with 9-160 of the Property Tax Code.
- Return assessment roll to the Chief County Assessment Office by July 15 of the assessment year (35 ILCS 200/9-230)

Legal Citations are from the Illinois Property Tax Code (35 ILCS 200/1-1, et seq.).