



Township Assessor Vacancies



Township Assessor vacancies may occur when no one files for candidacy to fill an elected Township Assessor position, or when a currently serving assessor retires or resigns from office.

Many times, vacancies occur because no one is qualified to run for election for the township assessor.

Word of advice

Township Assessors enter upon their duties on January 1, following their election or according to their contract. Prior to January 1, assessors should attend the annual meeting conducted by their Chief County Assessment Officer (CCAO) on how to be equitable and fair with assessed values.

- **KEEP UP WITH YOUR CONTINUING EDUCATION HOURS**
- **TALK TO FELLOW ASSESSORS IF YOU HAVE QUESTIONS**
- **GET INVOLVED WITH TOWNSHIP OFFICIALS OF ILLINOIS (TOI)**

Township Assessor expenses

The expenses to become a qualified Township Assessor can range from \$1,480 to \$2,220 (mileage and hotel room not included). There are scholarships available to help offset these expenses.

These expenses must be reimbursed by the Township once the Township Assessor is elected or appointed. 35 ILCS 200/2-80

Expenses can be negotiated for a Township Assessor that is contracted.

Township Assessor vacancies may also occur when salaries are set too low.



If the work is not done at the township level, the county may submit a bill to the Township Board of Trustees for the reasonable costs incurred by the Supervisor of Assessments in completing the assessments. 35 ILCS 200/9-203(b)



ILLINOIS COMPILED STATUTES

Illinois Property Tax Code • Article 2 – Township Officials of Illinois

35 ILCS 200/2-45(c) (1-6) lists the qualifications a candidate must meet to become a Qualified Township Assessor.

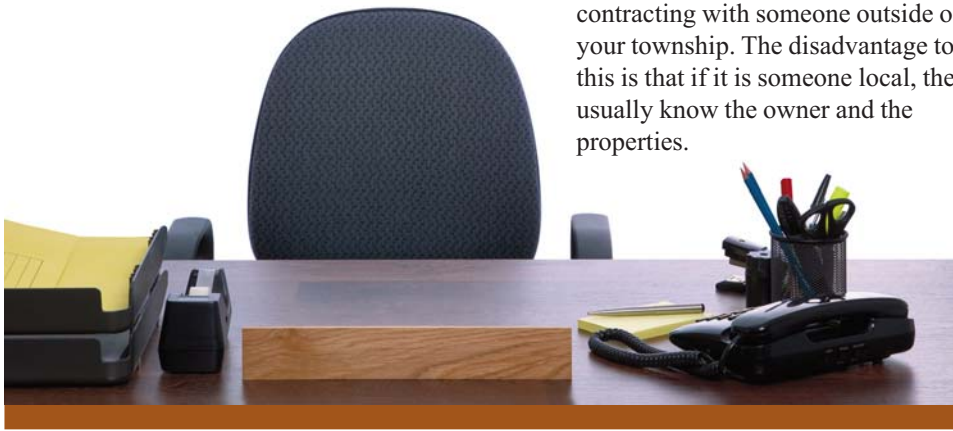
www.ilga.gov/legislation/ilcs/ilcs.asp

How do you fill a Township Assessor vacancy?

When a township or multi-township assessment district fails to elect an assessor or when an assessor's office becomes vacant for any reason specified in Section 25-2 of the Election Code, the township or multi-township assessment districts must appoint a person qualified as required under Section 2-45 or as revised by the department under section 2-52 of the Illinois Property Tax code.

If a qualified candidate is not available for appointment, the township or multi-township may contract with a qualified individual.

There is also the possibility of contracting with someone outside of your township. The disadvantage to this is that if it is someone local, they usually know the owner and the properties.



MULTI-TOWNSHIP DISTRICT

Another option is to become a multi-township district or consolidate into a larger multi-township district if your jurisdiction is already a part of a multi-township district or larger multi-township assessing district.



Where can I get more information on filling a vacancy?

Contact your Township or Multi-Township District office or the county government in which you reside.

ADDITIONAL RESOURCES

- **Township Officials of Illinois**
toi.org
- **Illinois Property Assessment Institute (IPAI)**
ipaieducation.org
- **Illinois Department of Revenue (IDOR)**
<https://www2.illinois.gov/rev/localgovernments/property/Pages/General-Information.aspx>

Consequences of not filling a Township Assessor position

Township Assessor vacancies may affect all taxing bodies in the county on your local tax bill.

Equalized Assessed Value (EAV) is determined by having equitable and fair assessments on all properties in your township/county. The larger the EAV in a Township, the lower the tax rate could be.

If a Township Assessor does not complete their annual work, then the Supervisor of Assessments becomes responsible for incomplete work.



They may not have time, staff, or budget to complete the work for the appropriate tax year.

Counties can charge an amount based on 35ILCS 200/9-230(b) that could be higher than the salary of the Township Assessor position. Values will become inequitable and increase the

possibility of having large equalization factors in the townships or counties and unfair tax bills. **Remember, assessment work is completed locally. The assessing official usually knows the owners and their properties.**