

SPECIAL MARION COUNTY FULL BOARD MEETING

MINUTES

Monday, January 5, 2026

6:00 P.M.

Marion County Courthouse, Courtroom 301

Meeting convened at 6:00 P.M. with Steve Whritenour, Marion County Board Chairman, leading the Pledge of Allegiance to the Flag.

Roll Call taken by Lori Linder, Marion County Board Secretary. Present were Tracy Murray, Brock Waggoner, Sharon Woodward, Dr. Mike Douglas, Jack Riley, Deb Reed, Tim McCance, Josh Dunahee, Steven Whritenour, Cody Rose, Judith meeks-Hakim, Chris Krupp, Adam Smith, Debbie Smith, and David Iossi.

Invocation presented by Marion County Coroner Claude Howell.

RECOGNITION OF GUEST: See attached list.

THOSE WHO WISH TO ADDRESS THE BOARD

Greg Ritter, owner of Ritter's Auto Repair in Kinmundy addressed the Board and distributed a handout (see attachment). He voiced his concerns with the yearly appraisals and the amounts since expanding his business. In conclusion, he requested for the Board to render a decision and "vote to remove Mark Miller as Supervisor of Assessments."

Matt Huelskoetter, Marion County citizen and member of the Marion County Concerned Tax Payers Group conveyed his issues with Mark Miller as the Marion County Supervisor of Assessments. One matter that he felt was a major concern was that Mr. Miller has never taken the responsibility for the Marion County tax assessment issues and/or how to rectify them. Mr. Huelskoetter reiterated that the Board approved to complete the Property Evaluation and Tax Auditors, LLC Tax Assessment Study and the monies for further options to correct the issues found. In addition, he presented a copy of a previous Facebook post and picture (see attachment) from Mark Miller indicating the support of a couple of Board Members after him being elected as Marion County Supervisor of Assessments. He stated that in his opinion this would be a conflict of interest when a vote is taken regarding Mr. Miller's position in office. He communicated that the Board represents the Public and that the Public requests that the Board vote to dismiss Mr. Miller from his current position.

Christopher Duncan, Centralia, Illinois resident voiced his concerns with respect to residents and businesses leaving the County due to the issues with their Property Taxes. Additionally, he stated that the repetition of the same people being reassessed and the excessive amounts of the taxes is unfair. He recommended that they Board immediately remove Mark Miller as the Marion County Supervisor of Assessments.

Roy Landers, owner of Landers Collision Centers of Salem and the Iron Saddle Ranch in Salem had previously addressed the Board. He reiterated that he did not follow through with his proposed projects in Marion County due to the unreasonable amounts of his business' property taxes. He requested that

the Board consider, in his opinion, the improper performance of Mr. Miller as Marion County Assessor and the effects to the citizens of the County.

Neal Smith, owner of Little Egypt Golf Cars distributed an information sheet (see attachment) regarding Marion County businesses and their 2025 Tax Rates. He thoroughly discussed the data and relayed his concerns. Lastly, he asked the Board for immediate removal of Mr. Miller from his position.

Patty Brough, former Marion County Supervisor of Assessments provided details of the accomplishments that were made while she was in office. She voiced her concerns with Mr. Miller not following through with them after he was elected into that position. Lastly, she communicated that her "suggestion to the Board is to place the question on the 2026 ballot to change the Supervisor of Assessment's position to be appointed." In addition, she expressed the benefits of this proposal.

Valerie Williams, Marion County citizen stated that she and other residents understand that "Mr. Miller is bound by Illinois State Laws and Codes of Office." She quoted a couple of the State Statutes and the penalties for not abiding by them. Next, she inferred the correlation of these and the information in the Assessment Study. She voiced Interest with Mr. Miller announcing his retirement at the end of the year and also the benefits that he will receive at that time. She supported the requests and the urgency of the Board to remove him from office.

Following, Mark Miller, Marion County Supervisor of Assessments began by stating that any questions or concerns relating to him are to be directed to the Marion County Board Secretary, Lori Linder, and he will respond after they are received. He distributed a copy of his written response to the Marion County Assessment Study and a copy of the Supervisor of Assessments Responsibilities (see attachments) to each of the Board Members. Mr. Miller contested the statements that were made by Patty Brough regarding the assessments being up to date when she left office. Next, he presented detailed information and responses with respect to the issues found in the study. For instance, he addressed the topic of him not asking for assistance, and he also reiterated that there is a lack of Township Assessors in Marion County, and that he has no control over them.

Next, he communicated that he would like the Board to take into consideration his proposed solution for correcting the County's Assessment matters and to start with residential properties. A thorough recommendation is outlined in his written response and was discussed in depth.

In conclusion, Mr. Miller stated that the proposition to remove him as the Marion County Supervisor of Assessments was not included in the Marion County Assessment Study conducted by Gary Twist, Property Evaluations and Tax Auditors, LLC.

A Question & Answer Session between the Board Members and Mark Miller transpired. All inquiries and concerns were addressed.

Prior to continuing with the Full Board Meeting, Gary Twist (appearing remotely) replied to Mr. Miller's presentation. He reiterated that conducting re-assessments will help the County resolve many of their property tax issues.

MARION COUNTY FULL BOARD MEETING - CHAIRMAN STEVE WHRITENOUR

Marion County Board Chairman Steve Whritenour continued with the items on the Full Board Meeting Agenda.

REPORTS FROM STANDING COMMITTEES

COUNTY & COMMUNITY – CHAIRMAN TRACY MURRAY

Marion County & Community Chairman Tracy Murray began by addressing the purpose for Resolution 2026-01: Confirming the Construction and Operation of USS Wright Solar LLC as a Prior Non-Conforming Use in Marion County. Next, he entertained a Motion to approve Resolution 2026-01. Debbie Smith made the Motion and was seconded by Judith Meeks-Hakim. Roll Call Vote: 13 ayes – 2 nays (Sharon Woodward and Josh Dunahee). Motion passed.

Following, Board Member Josh Dunahee was allowed to make an Impact Statement regarding the Marion County Assessment Study. He emphasized the importance of the Board and its representation of the Marion County residents. He asked for the Members to be mindful of the Public's shared information and requests.

In continuation, Marion County Board Chairman Steve Whritenour entertained a Motion to go into Closed Session to discuss Personnel and Legal Matters. Chris Krupp made the Motion and was seconded by David Iossi. Roll Call Vote: All ayes – No nays. Motion passed.

All Board Members assembled in Courtroom 302 to proceed with the Closed Session.

Roll Call taken by Lori Linder, Marion County Board Secretary. Present were Tracy Murray, Brock Waggoner, Sharon Woodward, Dr. Mike Douglas, Jack Riley, Deb Reed, Tim McCance, Josh Dunahee, Steven Whritenour, Cody Rose, Judith Meeks-Hakim, Chris Krupp, Adam Smith, Debbie Smith, and David Iossi.

Closed Session began at 7:48 P.M.

Came out of Closed Session at 8:56 P.M.

A 5-minute break occurred.

Roll Call taken by Lori Linder, Marion County Board Secretary. Present were Tracy Murray, Brock Waggoner, Sharon Woodward, Dr. Mike Douglas, Jack Riley, Deb Reed, Tim McCance, Josh Dunahee, Steven Whritenour, Cody Rose, Judith Meeks-Hakim, Chris Krupp, Adam Smith, Debbie Smith, and David Iossi.

Marion County Board Chairman Steve Whritenour continued with the Open Portion of the meeting.

The first action briefly discussed was the new Marion County Animal Control Administrator position. Steve Whritenour made a "Motion to appoint Whitney Purcell to fill that role" and was seconded by Tracy Murray. Roll Call Vote: All ayes – No nays. Motion passed.

Next, Mark Miller and his position as the Marion County Supervisor of Assessments was addressed. Steve Whritenour made a "Motion to remove Mr. Miller from office based on the Illinois State Statute 35 ILCS 200/3-10 for his/her term for misfeasance, malfeasance or nonfeasance in his performance of duties of the office" and was seconded by Josh Dunahee. Roll Call Vote: 7 ayes – 8 nays (Sharon Woodward, Deb Smith, Tim McCance, Judith Meeks-Hakim, Chris Krupp, Adam Smith, Debbie Smith, and David Iossi). Motion passed.

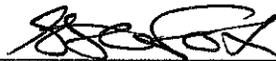
Immediately after, Marion County Board Chairman Steve Whritenour entertained a Motion to adjourn with mileage and per diem. Chris Krupp made the Motion and was seconded by Debbie Smith. Prior to Roll Call Vote, members of the audience voiced their dissatisfaction with the prior Motion's results regarding the removal of Mr. Miller. Roll Call Vote: All ayes – No nays. Motion passed.

Next Full Board Meeting is scheduled for Tuesday, January 27, 2026 at 6:30 P.M.

Time: 9:05 P.M.

Approved: _____ ✓

Date: 2-10-26

_____ 

Steve Fox, Marion County Clerk and
Clerk of Marion County Board

1-5-26

Special Full Board Meeting

Guests

- | | |
|-----------------------|----------------------|
| Martin Winkler | Tom & Sherr |
| Matt & Sue Anst-Koath | Bob |
| Hypki Tegun | Gathy Mylong |
| Raye | Dan & Don |
| Teresa Donohue | Luck Thomas |
| Jeff Austin | Donna Thomas |
| Mary Austin | Frank & William |
| Greg & Connie Morris | Valeri Kullak |
| Chris & Wendy Duncan | Erison Johnson |
| Aura Grey | Brenda Crouse |
| Janey Path | James & Grace |
| Linda Jean | Greg & Tony |
| Bob & April Deig | Paula Han |
| Robert Crouch | Charles & Kelly Wood |
| Debbie Gilbert | Ray & Bob Burt |
| Jeanine Ingram | Rob & Beth Meuser |
| Dickie Ferguson | Ronald L. Wilkins |
| Larry Ferguson | Tony & T |

Ken Ferguson
Rick Wellings
Della Wellings
Brittany Brough
Steve Brough
Angie Scott
Dwayne Scott
Jim Smith
Randy Kemper
Corey Perry
Valerie Perry
Travis Kist
Curt Thompson

Hal Falls
Valerie Matthews
Hunter Phillips
Matthew R Allen
Tyle Kim
Keith Kim
Tim F
Ken Donoho
Jimmy Shomaker
Misty Shomaker
Tom Brough
Tom Runyon

Dee DeGruyter

Ken Shuck

Tommy Gray

Wing Powell

John Van Bontin

Whita Fewcomb

Lenny Newcomb

Andrew Light

Ralburn Lewis

John Gula

Bill Currey

Cheryl Tall

Herby Polato

Wing Perkins

Tom Hines

Susan Jamison

CHRIS (PAM) HARRINGTON

~~RICH CRASE~~

~~Bill~~

Dustin Collier

Lynn Neilson

Barrie Crapps
Kenneth Crapps
Patty Brough
Lila Williams
Lynne Addison

~~Archie Crapps~~

Jill Kind
Janet Giese
Kristie BLACKMAN
Carson Smith
Hannah Sheffield
Nick Walsh
Joe Shobe

RANDY KLING

JEFF QUANT

DAVE JILLOW

~~STOP~~
Melissa Cripps

~~Paul Schul~~

~~Mick Schul~~

~~9529~~

~~Steven Brunel~~

~~John Miller~~

Rebecca Brier

Andrea Wade

Jerry Wade -

Kend Bayles

Charles Casner Jr.

Matt Gura

Tatti Gura

Ellen R. Keller

Matt Bushur

John Henry

Prepared Statement – Special Meeting

Marion County Board

Good evening, Chairman and Members of the Board,

My name is Greg Ritter. My wife and I own Ritter's Auto Repair in Kinmundy, and I have operated my business in Marion County for 31 years. Thank you for allowing me the opportunity to speak tonight.

Three years ago, I made a investment in this county by expanding my business from a two-bay auto repair facility to an eight-bay facility. Since that expansion, my property has been appraised every single year.
"Investment should not trigger punishment."

In the first year, the addition was not complete, yet it was assessed as finished. The county's own tax website clearly showed construction equipment still on site, but the assessment reflected a completed building. At that time, I felt there was nothing I could do but pay the tax and try to survive. Up to that point in my 28 years of business, I had never felt my taxes were unfair.

The following year, my assessment increased again. By then, I learned I had the ability to appeal. I did so, and the Board of Review agreed the valuation was excessive, reducing it by \$95,000 and lowering my tax bill by more than 50 percent.

The very next year, however, the property was reassessed once again resulting in an increase of more than 30 percent. This effectively erased the Board of Review's correction, despite no material change to the property.

My concern is not a single assessment. It is lack of consistency and stability. When formal corrections are made and then reversed the following year, it demonstrates a lack of consistency, clear standards, and accountability. Most business owners want to pay what is fair. Clear standards and consistent application promote compliance and reduce appeals and unnecessary conflict.

Running a small business in a rural community is already challenging. Unpredictable tax increases make long-term planning nearly impossible. This discourages reinvestment by existing businesses and sends the wrong message to new businesses considering Marion County. When expansions and improvements

trigger repeated reassessments, it communicates “punishment rather than partnership” with the county.

Every unexpected tax increase is a dollar not available for wages, benefits, training, or hiring. Businesses compare other counties. When taxes are unstable or perceived as unfair, investment goes elsewhere. When businesses leave, the tax base shrinks—creating a cycle that ultimately harms the county.

I also see the impact every day through my customers. Many struggle to pay for necessary vehicle repairs just to get to work. By the time the second installment is due, I often see customers using two or three credit cards to cover their bill, telling me property taxes have put them behind.

I respectfully ask the Board to take note of the turnout here tonight and recognize that meaningful change is necessary.

I am here because I want to continue investing in this county—not reconsider whether I can afford to.

Based on repeated assessment inconsistencies, the reversal of formal corrections, and the clear loss of public trust demonstrated by the attendance here tonight, I respectfully ask this Board to take formal action this evening and vote to remove Mark Miller as Supervisor of Assessments.

Thank you.

Greg and April Ritter

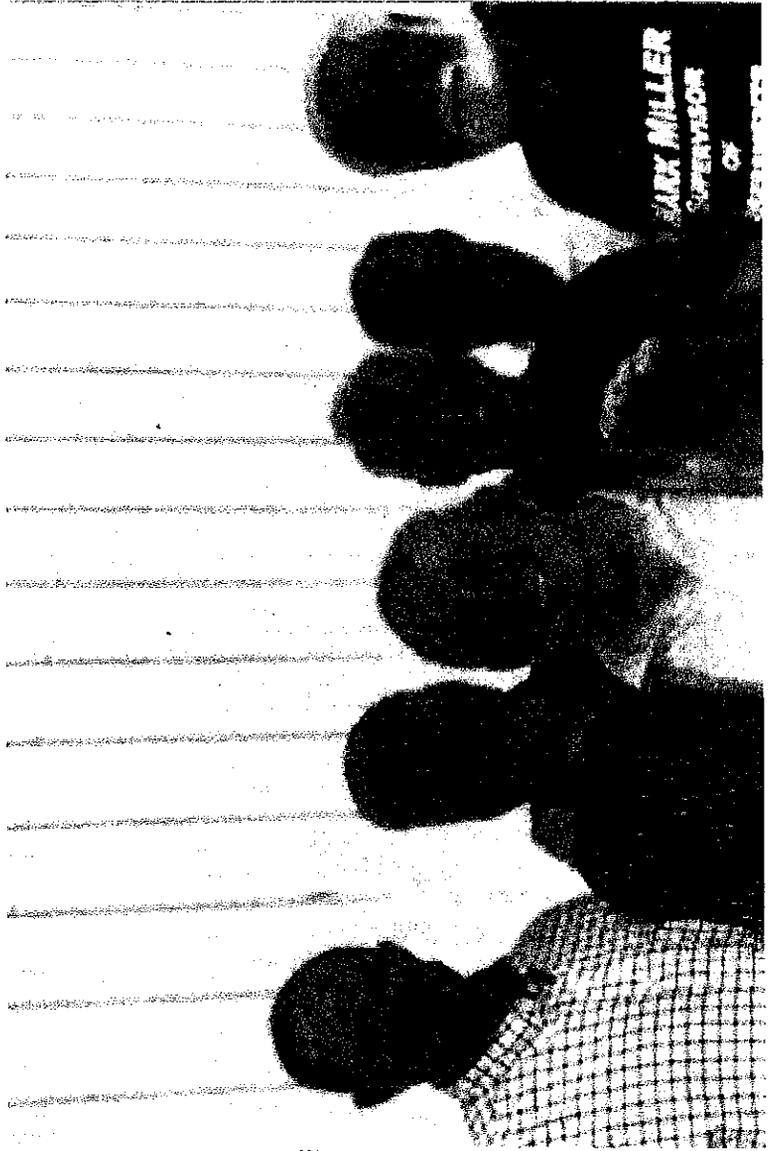
Mark Miller for Marion County Supervisor of Assessments

Nov 10, 2016 · 🌐

I just wanted to take a moment to thank everyone who donated funds, walked in parades, knocked on doors, put out signs, called, spread the word on Facebook, texted and so much more to give me the victory in the Supervisor's race. I have made so many new friends and am so humbled by all of the work everyone put into this campaign. You all inspire me to do my best to serve the people of Marion County. To my campaign team of Dennis, George and Estella I say there is no way I could have done this without you. Each of you worked daily and tirelessly to make this a successful outcome and I am so grateful you were in my corner. The next phase of this journey begins on December 1 and I promise I will do all I can to insure the property owners of this county are all treated fairly and that I will listen to your concerns. Again, thanks so much to all who worked with me and voted for me! 🙏🙏🙏 #teammillerforfairness

👤 Tyson Mcherry + 29 11 comments 3 shares

👍 Like 💬 Comment ➦ Share



ADAMS/ORE		RURAL KING		SCHEMIDT/FORD		RED ROOF STORAGE		NEW DR OFFICE	
2025 TAX RATE									
PROP INDEX #	11-00-016-997	11-00-02-178	11-09-000-073	11-00-019-158	11-00-022-450	11-00-022-259			
LOT SIZE	4.61 ACRES	2.83 ACRES	10.35 ACRES	1.7 ACRES	.87 ACRES	2.64 ACRES			
AGE OF PROPERTY	1974	1986	2012	1997	1992	1990			
BUILDING									
SQ FT	57625	64180	435000	30500	4512	11916			
LAND ASSESSMENT	\$ 109,290.00	\$ 67,830.00	\$ 249,590.00	\$ 38,510.00	\$ 57,080.00	\$ 64,480.00			
BLDG ASSESSMENT	\$ 79,790.00	\$ 330,880.00	\$ 3,503,752.00	\$ 373,160.00	\$ 59,590.00	\$ 220,370.00			
TOTAL ASSESSMENT	\$ 189,080.00	\$ 398,710.00	\$ 3,753,624.00	\$ 411,670.00	\$ 116,670.00	\$ 284,850.00			
ASSESSMENT/SQ FT									
BUILDING	\$ 1.38	\$ 5.16	\$ 8.05	\$ 7.91	\$ 12.23	\$ 18.49			
2024 TAX RATE	\$ 1.24	\$ 4.60	\$ 7.19	\$ 7.06	\$ 9.19	\$ 16.51			

PENNINGTON CHEVROLET		GRIFFIN/AUTO		LITTELL/PS		IRON SADDLE SCOOTERS		NEW DR OFFICE	
2025 TAX RATE									
PROP INDEX #	11-09-000-072	11-00-016-998	11-09-300-036	11-10-151-003	11-22-000-008	11-10-000-041	11-22-000-008	11-10-000-041	ASSESSOR OFFICE EST
LOT SIZE	7.87 ACRES	.65 ACRES	11.62 ACRES	7.2 acres	9.05 ACRES	.89 ACRES	9.05 ACRES	2.2 ACRES	
AGE OF PROPERTY	1985	2006	2023	2023	2021	2024	2021	2026	
BUILDING									
SQ FT	9800	6400	98876	22700	15000	666	15000	4000	
LAND ASSESSMENT	\$ 172,950.00	\$ 45,930.00	\$ 139,250.00	\$ 43,270.00	\$ 41,870.00	\$ 61,950.00	\$ 41,870.00	\$ 133,300.00	
BLDG ASSESSMENT	\$ 223,050.00	\$ 211,320.00	\$ 3,107,290.00	\$ 1,022,040.00	\$ 724,800.00	\$ 111,610.00	\$ 724,800.00	\$ 1,233,210.00	
TOTAL ASSESSMENT	\$ 396,000.00	\$ 257,250.00	\$ 3,246,540.00	\$ 1,065,310.00	\$ 766,670.00	\$ 173,560.00	\$ 766,670.00	\$ 1,366,510.00	
ASSESSMENT/SQ FT									
BUILDING	\$ 22.76	\$ 33.02	\$ 33.10	\$ 45.02	\$ 48.32	\$ 167.58	\$ 48.32	\$ 308.00	
2024 TAX RATE	\$ 20.32	\$ 29.48	\$ 29.71	\$ 40.20	\$ 46.32		\$ 46.32		

2025 TAXES BASED ON 12% INCREASE

**Response by Mark Miller, Marion County Supervisor of Assessments
to the Marion County Assessment Study**

After reviewing the first 92 pages of Mr. Twist's report, I was disappointed to discover after all of his research, the solution is simply to hire an outside company and spend a substantial sum of money to have someone unfamiliar with our area create values based on a desk review, rather than onsite visits. The report does confirm the only solution for getting all property re-assessed in a timely manner is **an increase in funding and staff**. I disagree with Mr. Twist in that I believe the best solution is to use our local resources.

After 10 years in office, the previous Supervisor of Assessments and the Marion County Board realized there was neither the funding nor the staff to be able to bring the values for commercial and industrial property up to date. Therefore, in 2010, the Marion County Board entered into a contract with Manatron to re-assess 1609 parcels at a cost of approximately \$201,125. All commercial property was re-assessed by Manatron in 2010 and this should have been the starting point to make sure going forward they would be revalued every 4 years; however, over the remaining 6 years of her time as Supervisor of Assessments, Patty Brough never returned to these properties to look at whether they needed to be revalued. I am not in a position to determine why she did not re-visit these parcels, but one likely reason may have been no increase in funding and staff. I have been telling the Board for years it is impossible to re-assess all 26,874 parcels in a timely manner with the resources currently available for both the township assessors and the Supervisor of Assessments. It has taken a report from an outside source for the Marion County Board to come to the realization more funding and staff are necessary to keep property assessments updated. With that said, the Board has now decided to set aside \$750,000 for re-assessment and is asking how best to use these funds. It is not possible to accurately re-value all applicable parcels with a budget of \$750,000 as evidenced by Option A in the report, which estimates the cost to be \$5,665,935. In this case, an outside company would be brought in to perform the same level of work our assessors do, including site visits, new photos, measuring and updated report on condition, remodeling, etc. and re-assessment of all parcels. The ENTIRE 2026 levy for the Marion County General Fund from property tax is \$2,173,805, so Option A is not a realistic solution.

I do not believe any funds should be allocated for commercial/industrial valuation regardless of the direction the Marion County Board decides to pursue. As shown in the 2 tables on the next page, there has been a substantial increase in the EAV for all commercial and industrial property, which is a direct result of the multipliers applied by the Supervisor of Assessments on all commercial and industrial parcels during the past 5 years. The multipliers have been necessary due to the majority of sale prices during the past several years being well above the true market value. As an example, a home located on Boone St in Salem sold 10/27/25. It is a 1,538sf ranch style home, built in 1955, with a 2-car attached garage and 1-car carport.

1



This home is valued in our system at \$140,000 (\$46,670 EAV) which in my opinion is a reasonable value, yet this home sold for \$252,000. The EAV based on this sale price would be 1/3 of the market value or \$84,000. $84,000 - 46,670$ (the current EAV) = 37,330. This means our EAV is \$37,330 too low based on this sale price. According to the State, this causes our COD to rise and our sales ratio to fall below the required 33.33%, thus a multiplier must be applied by the Supervisor of Assessments or the State. To avoid adding a multiplier, I should take all homes similar to this one and increase their market value dramatically, which will result in much higher taxes for those homeowners, even though in a normal market our market value is correct. In our current market where there is a shortage of homes available for sale, when a new home comes on the market, there are often multiple offers which drives the sale price up and also results in a higher COD. **It does not mean our values are not correct.** The problem with the system is the State considers these sales to be fair market sales and will use them in their determination of whether we are close to 33.33% with our current assessed values and of course we are not. The result is I am required to apply a multiplier. This has been happening for the last 5 years as shown in the table below.

<u>Year</u>	<u>Multiplier</u>
2021	1.07
2022	1.07
2023	1.10
2024	1.07
2025	1.12

The result of these multipliers is the increase shown for each parcel in the table below and this increase shown is the summation of 5 years of gradual increases.

Commercial Assessment Increases from 2020-2025

	<u>Parcel #</u>	<u>2020 EAV</u>	<u>2025 EAV</u>	<u>Increase</u>
Walmart	11 09 000 061	3,074,910	4,985,900	62%
Arby's	11 09 000 062	198,550	291,410	47%
Boulder Chevrolet	11 09 000 072	268,410	396,000	48%
Con-Way Transport	11 08 400 007	794,140	1,460,260	84%

It is evident the multipliers have served as a way to bring the EAV to the same level it would have been had there been periodic re-assessments during the past 15 years. The higher % increases shown for Walmart and Con-Way were due to the multipliers and a re-assessment of their land. In general, the overall increase in valuation for all commercial and industrial has been 40-50% and over the period of 15 years, this would be reasonable based on increases in construction costs and materials. Considering these factors, I believe the commercial and industrial parcels are at or very close to current fair market value. In my opinion, it will be a waste of funds to focus on them at this time. Even if the Board would choose to use these funds for commercial property, the recommendation in Option B shows a cost of \$525/commercial parcel for a Desk Review. With a budget of \$750,000, only 1429 of the 1,699 commercial parcels can be re-assessed and none of the 73 industrial parcels can be re-assessed.

I believe the more productive solution is to focus on residential property.

Parcel Count by Township

<u>Township</u>	<u>Total Parcels</u>	<u>Residential</u>	<u>Farm</u>	<u>Commercial</u>
Patoka	1060	485	503	72
Foster	716	139	576	1
Kinmundy	1002	515	450	37
Meacham	548	76	467	5
Carrigan	593	97	489	7
Tonti	843	341	490	12
Alma	768	310	441	17
Omega	621	104	514	3
Sandoval	1426	1044	298	84
Odin	1409	1065	295	49
Stevenson	909	381	517	11
Iuka	962	393	536	33
Raccoon	1387	753	604	30
Haines	888	281	595	12
Romine	635	125	509	1
Total:	13,767	6,109	7,284	374
Centralia	8,129	6,763	546	820
Salem	4,979	3,951	449	579
Grand Total:	26,874	16,823	8,279	1,773

Based on Board discussion in the past regarding assessments, the goal of any project should be to first re-assess those residential parcels which have not been valued in more than 10 years, beginning with those having gone the longest without reassessment. Knowing that all of the commercial and industrial were valued in 2010, they should be the final ones revalued, not the first. Rather the focus needs to initially be on residential followed by farm parcels. The Board will need to decide whether Centralia Township and Salem Township should be included in this project, since they have a much larger budget

3

than the 15 small townships and already have more staff supporting the assessor. If they are not included in this project, they may use their own funds and follow this same process. I know they both already have an action plan they are already following and may choose to continue with their present plan. The figures you will see in my proposal are only based on the remaining 15 townships. I suggest initially focusing on residential parcels and looking at the chart, there are a total of 6,109 residential properties in the 15 smaller townships. Obviously many of these parcels have been re-assessed in recent years `.

The following is my proposal to complete the task of residential property assessment:

1. Hire a part-time employee to search all of the property record cards in the Supervisor of Assessments file cabinets, making copies of the front of the PRC and the most recent sketch for those properties last re-assessed prior to 2010. Next, categorize these by township and mark the locations on an aerial map, so when visiting the area the data collectors will have parcels that are in close proximity to each other, thereby reducing drive time between properties. This person will be paid the union minimum starting wage rate shown for 12/1/2025 of \$19.50/hr. There are 13,767 total parcels in the files to go through to find the residential properties meeting our criteria. The final step for each selected parcel is to print an aerial map which can be matched to the sketch to determine if there are new structures to be added or structures that are no longer on the site. The aerial will be taken to each site to ensure all new data is accurate and sketched. When you consider the total time to complete all steps for 1 parcel, it makes sense to fully complete one township, before moving to the next township. It is difficult to determine the number of hours that will be required until the process begins. \$5,000 initially budgeted from the County Board's fund will allow for 256 hours spent searching the files and making copies. The part-time employee will be monitored closely by the Supervisor of Assessments office staff and records will be kept of what is completed in the time allotted each day. Once this task is completed, the Board will know how many parcels are to be visited. The Board can then decide how many they want to have completed in year 1.
2. Once the list is completed for a township, the next step is to visit each property. The Supervisor of Assessments Office will provide all materials and supplies required for the site visit at no charge for the County. This includes the following: Camera, 30ft tape measure and 100ft tape measure, County ID, vest identifying as assessor, door hangers, field checklist, required documents and clipboard. Upon arrival, the first requirement is to attempt to make contact with the owner and if unsuccessful, place a door hanger on the front door stating why you are at the property. Proceed with reviewing the aerial map to determine if all of the structures are on the site and if there are any new or missing structures. Measurements are taken to verify the existing measurements on the property record card are correct. Photos are taken of everything on the property. Notes are included as to property condition, changes,

4

etc. Unfortunately, the climate has changed dramatically over the past several years to the point it is no longer safe for 1 person to visit a property alone. Threats on the internet, including suggestions to forcibly deny access to the property for assessment purposes, as well as hostility and threats from owners when the assessor arrives. Assessors have left a property only to have someone following them to their homes. These kinds of issues have made it necessary to have 2 people travel together when assessing property. It could also pose a liability for the County should a single data collector be attacked while visiting a property. The elected township assessors will continue to do their normal assessment work as in years past and for this project will assist with the data collection as able. For this project, it will be necessary for the Marion County Board to hire what are referred to in the industry as "data collectors". The reason for this is due to the high volume of properties that are expected to be visited every day, 5 days a week in order to bring all property assessments up to date in a timely manner. The elected and appointed assessors for each of these 15 townships are considered part-time as evidenced by the fact they are only paid an average of 8,000/year and each has to cover 2 townships, which equates to being paid \$4,000/township/yr. One assessor in our County actually covers 4 townships. It cannot be expected they would work full-time for part-time pay. Would any of you do it for that amount AND also take the abuse they do when in the field visiting property? For these reasons, it is very difficult to find anyone who is willing to be an assessor or data collector. The Board will be in charge of determining what the rate of pay will be and also how to advertise for people to hire and complete this project. As many negative comments as are seen on Facebook, it may be difficult to find anyone willing to do this at any price. My suggestion is you pay a set fee per parcel, subject to review of completed work by the Supervisor of Assessments Office. The total budget is potentially \$750,000 of which \$50,000 should be set aside for supplemental costs other than the part-time employee, leaving \$700,000 for data collection. If each data collector is paid \$30/parcel for a total of \$60 for each site visit, this means information can be gathered for 11,660 parcels to be re-assessed by the Supervisor of Assessments Office. This will allow all residential and farm parcels last assessed prior to 2010 to be brought up-to-date for their assessments. The actual fee for a data collector may have to be adjusted, depending on whether anyone is willing to accept the position for this price.

3. The final step is the valuation work required by the Supervisor of Assessment Office. Each data package will need to be reviewed in detail and the part-time person can be trained to know what to look for, which keeps the rest of my staff completing their normal tasks. Once the package is accepted as complete, one of my staff will compare the information with the data already in the Devnet system to see if any changes need to be made, sketches updated, etc. At this time, all of the new photos will also be uploaded into the system. Printed copies of the new information will be attached to the property record card and entered into the hard-bound assessment

5

book. Finally, the parcel will be re-assessed and on the day Board of Review is opened, change notices will be published in the newspaper and mailed to the owner.

Summary of Assessment Study Response

By definition a desk review assessment is an office-based evaluation of documents and existing data, without an on-site visit or personal inspection. Options B and C in the report submitted by Gary Twist will use a Desk Review. Some of the major drawbacks are no new photos, the existing measurements cannot be verified and new measurements cannot be taken, the current condition of the property cannot be determined nor can it be discovered if updates have been made, all of which are critical in order to provide an accurate re-assessment. As to what structures still remain on the site and what structures have been added or removed, the desk review must rely on the Supervisor of Assessments aerial photography or Google Earth Pro. The problem is the information gathered is only accurate as of the date the flight was completed which in our case was the period of 12/6/24- 3/2/25 when the last flight was completed. It will likely be at least 2 years before the desk review could be performed, which means the data will be at least 3 years old and many property changes can take place during that time period. It was already determined Option A was not realistic due to cost and you know now that Options B and C are a very poor alternative to a site visit. The only value I see to this study is it has shown the need for additional staff and funding in order to bring assessments up-to-date. It does not provide a practical solution.

Although my response is based on the current \$750,000 set aside in the general fund for re-assessment, I believe a much lower amount can and should be budgeted for the first year of this project. It is not realistic to anticipate 11,660 parcels can be visited and re-assessed in one year. The Supervisor of Assessments Office does not have the staff nor budget to handle this many parcels in one year. The true cost cannot be determined until a trial run is initiated.

For the first year, start with Step 1 of my residential assessment proposal and have the part-time person begin with a selected township, gathering the information discussed in Step 1 for residential properties. The goal is to continue through the townships until 500 parcels are ready for the data collectors to visit. Proceed to Step 2 and track the number of parcels visited each day by the data collectors. Also note if access was not granted and why. Assuming 5 days for the part-time person to gather information from the files, the cost is \$682.50 (8-4pm & 1 hr for lunch, 7hrs/day). $\$60/\text{visit} \times 500 = \$30,000$ for data collection. Time required for a part-time person to review the data collected is difficult to predict, but assume 10 days for a total of \$1,365. The total cost prior to the actual valuation is \$32,047.50. Based on this scenario, a total of 10,921 parcels can be revalued for \$700,000.

6

The advantage of beginning with 500 parcels is the initial investment by the County is less than \$40,000 and this will allow the Board to get a more accurate cost to complete this project and determine if it is beneficial to continue with the program.

There continues to be the belief by many that the Supervisor of Assessments has the authority and ability to force township assessors to visit all properties in their townships every 4 years. Nothing could be further from the truth and nowhere in the Assessment Study does it state the Supervisor of Assessments has such authority. **An elected township assessor has the sole authority to assess property as they see fit, including the number of parcels to be visited each year. The Supervisor of Assessments can only act as an advisor and suggest a course of action. This is also true for the Township Board as they too have no authority to make the assessor performs his/her duties. If no one runs for the township assessor position thereby leaving it vacant, the township board can appoint a data collector or assessor to fill the position as an at-will employee and can then require specific tasks be completed as this person. The Supervisor of Assessments still has no authority over this person since the person will be an employee of the township.**

After reviewing the Assessment Study and my Response to the Study, the Board should now realize the only solution for getting all property re-assessed in a timely manner is increased funding and staff. The Marion County Board must also decide if the benefit of funding this project is worth the investment. THE BOARD NEEDS TO UNDERSTAND THERE IS NO MONETARY BENEFIT TO COMPLETING THIS PROJECT. REGARDLESS OF THE AMOUNT SPENT AND THE SUCCESS OF THE PROJECT, THE RETURN ON INVESTMENT IS \$0. REGARDLESS OF ANY INCREASE IN EAV (Equalized Assessed Valuation), THE COUNTY BOARD WILL SEE NO INCREASE IN REVENUE. THE BOARD CAN ONLY GAIN REVENUE EACH YEAR BY AN INCREASE OF THE LEVY BASED ON THE CPI (Consumer Price Index) OR 5%, WHICHEVER IS LESS.

THE BENEFIT OF A COUNTY WIDE RE-ASSESSMENT WILL BE TO HELP ENSURE EVERYONE PAYS THEIR FAIR SHARE IN PROPERTY TAXES. IT ALSO MAY LEAD TO AN INCREASE IN EAV WHICH IS LIKELY TO RESULT IN LOWER PROPERTY TAX RATES (so long as there are not substantial increases in taxing body levies).

Please contact me anytime at my office should you have questions or concerns with regard to my proposal and thank you for the opportunity to present my response.

Sincerely,

Mark D. Miller

Marion County Supervisor of Assessments

618-548-3853 ccao@marionco.illinois.gov

7

Supervisor of Assessments Responsibilities

1. Name and address changes
2. Authorizations of Escrow & removing Escrow
3. Building permits/Septic Reports
4. Exempt Parcel applications
5. Mail all homestead exemption renewal notices
6. Disabled Person exemption applications & verification of eligibility
7. Senior & senior freeze exemption applications & verification of eligibility
8. Disabled veteran exemption applications & verification of eligibility
9. Returning veteran exemption applications & verification of eligibility
10. Home improvement exemption & verification of eligibility
11. Deeds- transfer of ownership & verification of validity of legal description
12. Bad deeds – send notice to preparer of the deed to correct and re-record
13. Answering phone calls & waiting on walk-ins
14. Mobile home work
15. Salem & Centralia Township valuing work review
16. Valuation of all property for 15 townships
17. Exception Reports
18. Flipping the books & printing new books for all townships
19. Email correspondence
20. Certificate of Error work
21. 911 address updates
22. Excel spreadsheet for each assessor showing work required to be completed
23. Continuing education for CIAO designation
24. Sketching of structures on properties
25. TrueRoll – Review of all exemption alerts
26. Oil & minerals – 7,500+ billable and 7,500+ non-billable parcels; input oil schedules
27. Send out oil to operators yearly
28. Farms – farm calculations and land use changes
29. Land splits and combinations
30. Check legals on all deeds
31. Mapping new subdivisions and land use changes for existing subdivisions when lot sells
32. Lease agreements
33. Surveys and mapping them
34. All GIS mapping and daily work
35. Enterprise zones & TIFS
36. Tax code changes
37. Forestry programs, conservation stewardship plans, CRP plans, open space
38. Census every 10 years and political boundaries
39. Monthly sales reports to lenders, realtors, appraisers
40. Check all Ptax forms and give to Mark

Supervisor of Assessments Office Statistics

The Supervisor of Assessments Office staff has a total of 30 years experience.

Within the first 2 years of the hire date, each new employee must pass the 6 courses required to receive their CIAO certification (Certified IL Assessing Officer). Upon receiving their designation, they are required to complete 15 hrs of continuing education each year.

As union members, each employee is entitled to a 15 minute break in the morning and a 15 minute break in the afternoon; **however, none of my staff has ever taken advantage of this break and instead they choose to continue to work each day without a break.**

Most contacts with customers require at least a 10-15 minute conversation and often require additional research, which requires going to the recorder's office and then a return call to the customer. When Erica or Jacqlyn takes phone calls or works the counter, it often requires not only their efforts, but also the expertise of Taylor or Jacque to answer some parts of the questions

Phone Calls: From May – Dec of 2024, we averaged 14 calls/day based on statistics from CTS
In-Person Visits: On July 15 my office installed a Pearl People Counter to track the number of people we are assisting in person. From 7/15-8/20/25, we have had 754 people come to the counter. This is an average of 28 people/day we have worked with during this 27 day period.
In total for both phone and in-person, we help an average of 42 people/day and if the average contact lasts 10 minutes, this consumes 7 hours of every day.

To start 2024, the Supervisor of Assessments printed and mailed 7,196 homestead exemption renewal notices in February, 2024. Although they are to be returned by May 2nd, this is just an arbitrary date to encourage recipients to return them as early as possible. State statute requires the exemption forms for 2024 be accepted by the Supervisor of Assessments until the property tax sale in December of 2025 which gives those eligible 22 months to return the forms. Our workload for exemptions increases throughout this 22 month period due to recipients who misplace the form and ask for a new one or worse yet, don't think they need to return it and never send it back. This happens with at least 10% of the forms sent out which for 2024 amounts to an additional 720 exemption forms that have to be handled again. In addition, during 2024 we will continually have people come into the office to apply for an exemption for the first time. For those who did not send the form back, the exemption is not renewed and their tax bill goes up considerably. We can correct this by having them complete a new renewal form and then doing a Certificate of Error, which must be taken to the Treasurer's Office so they can print a corrected tax bill. Our work is increased dramatically, because many of these corrections take place in 2025 for the 2024 exemptions at a time when we have now sent out the 2025 exemption forms...and the whole process just described starts again! Keep in mind we must continue to perform all of the other tasks the Supervisor of Assessments is responsible for.

Supervisor of Assessments Staff Office Duties

Taylor – 10 years experience

Chief Deputy- oversees staff and acts as Supervisor in my absence.

Mapping-after a deed is recorded, Taylor draws the legal description noted on the deed to insure the parcel closes. When a split or combination takes place, she changes the boundary line to correspond with new legal descriptions. She also assigns new parcel numbers. Most importantly, she makes sure the legal descriptions are correct so the parcel can transfer to the new owner. There are times when Taylor has to search records in the recorder's office if there is a question concerning the legal description or ownership.

Land Values- monitors all land values submitted by assessors and makes changes as needed to insure we maintain consistency throughout the County

Farms – Must run the farm calculations each year and complete any land use changes required when ownership changes or the use of the land changes. Inputs all new farm schedules from the State, which occurs every year. Also with sales, often there is a preferential assessment which will change and requires the new owner to be notified of options available to keep the property taxes from increasing dramatically. Mark sends letters to the buyers and starts the process of Mark and Taylor providing options to keep property taxes low.

Oil and Minerals – Taylor oversees 7,500+ billable parcels AND an additional 7,500+ non-billable parcels. This is a major task and extremely important and time consuming. In addition, there are new oil schedules each new year, which have to be uploaded into the system for each parcel. I have been very fortunate that Taylor has been able to handle all of these duties by herself, but also means she is not able to assist the other 3 staff with any of their duties. Taylor is part of the beginning of the year preparation which includes printing books (for all 35,000 parcels), printing and mailing 7,192 exemption renewals for 2025, getting yearly oil operator's information sent out.

Any new ordinances or annexations from adjoining counties or townships must be converted by Taylor which also includes potentially changing tax codes and mapping.

Regarding IDNR leases for preferential assessments, must insure acreage has no changes and uses have not changed or a program has not expired which then requires notifying the owner of such change and explaining what future options are to maintain low taxes.

Every 10 years when the census changes political boundaries, it requires making these changes in our system.

Send out monthly sales reports to all lending institutions, appraisers and real estate agencies as requested.

Check all monthly P-TAX forms associated with recorded deeds to verify all information prior to giving them to the Supervisor of Assessments for input into MyDec system for IL Dept of Revenue.

Assist in scheduling of Board of Review complaint filings and hearing notices.

With the increase in solar farms in Marion County, Taylor is required to split out the area where the solar farm will be installed, create a new legal description and assign a new parcel number. The same is true for installation of new cell towers.

Jacque – 10 years experience

With her 10 years of experience, Jacque has developed the expertise and skills required to train new employees in all facets of the assessment process. She trained both Erica and Jacqlyn and her ability to develop their skills is why we were able to reduce our staff from 5 to 4 employees. With any changes in legislation or IL Dept of Revenue procedures, it is her duty to make sure employees understand how to incorporate these changes.

Her knowledge and expertise in all areas of the assessment process allows her to step in and handle any issue that might arise, which allows us to provide the highest level of service for our constituents.

Valuing of all property – Jacque values all of the parcels turned in by assessors for 15 townships and also enters the values submitted by Salem & Centralia townships into Devnet. On a regular basis, she answers valuing questions for Salem and Centralia assessors. Valuing includes sketching of the parcels and reviewing the existing sketches. The sketching of parcels by Erica must still be reviewed by Jacque prior to valuing. Any time there is a fire loss, Jacque must determine the amount of loss and pro-rate the assessment change.

Publication & mailing of Assessment Change Notices – Each year in October or November, all of the assessment changes completed by the Salem & Centralia Township Assessors, as well as the assessment change calculations completed by Jacque for the assessment work turned in for the remaining 15 townships is compiled and published in the local newspaper. In addition, a Notice of Assessment Change is mailed to each property owner associated with these changes. The number of changes varies from year to year and average 8-10,000/year. Every 4th year is referred to as the Quadrennial and in this year, approximately 35,000 parcels are published and every property owner is mailed a Notice. Jacque oversees the process and everyone in the office takes part to ensure the Notices are mailed on the specified date. We encourage anyone in Marion County considering construction of a new home or other structure to contact Jacque as she can calculate what the value of the structure will be, as well as the estimated property taxes. By using this service, the client can be well informed of the potential taxes BEFORE the first tax bill comes in the mail.

Jacque will develop a list during the year of all parcels which need to be visited due to information received from property owner for such things as demolitions, fires, additions, etc. All 911 addresses are given to Jacque for entry into the system each year.

Jacque is in contact throughout the year with all assessors to provide assistance concerning questions which arise as they are visiting parcels.

Exempt property – creates the dockets for the Board of Review so BOR can approve and forward to the IL Dept of Revenue.

Running of exception reports - as an example making sure an address is associated with the parcel, ensuring a building assessment is included with land where there might have been new construction or can also be removal if there was demolition.

Exemptions preparation – Jacque oversees the exemption process and assists with this task due to the fact it is time sensitive and considering the large number of forms to be printed and sent out (7,192 for 2024 and growing with each passing year). This process begins in January with forms sent out in February and continues throughout the year.

Erica – 6 years experience

Sketching property is a primary duty which is required all year long, but she is also in the process of learning the valuing process to assist Jacque. Erica takes all of the field work submitted by assessors which includes sketches and notes (removing an assessment due to demolition, adding a structure, etc.) and inputting into the Devnet system, along with uploading all new photos. She also reviews the information in Eagleview mapping system to insure it matches Devnet information.

Entering of all values for Salem and Centralia since they are not allowed to enter them directly into the Devnet system. This includes entering values in the computer, writing on the property record card and writing in the main book.

Exemptions preparation – everyone assists with this task due to the fact it is time sensitive and with the large number of forms to be printed and sent out (7,192 for 2025 and growing with each passing year). This process begins in January with forms sent out in February. Since Erica helps with waiting on customers at the counter, she spends a great deal of time printing exemption forms for those signing up for the first time for all of the available exemptions (senior, senior freeze, disabled person, disabled veteran). This process continues throughout the year. As part of this process, there are certificates of error which arise throughout the year. These are corrections which need to be made due oftentimes to people not renewing their exemptions or forgetting to notify us of changes to their property such as destruction due to fire or demolitions, etc.

Front counter & phone- Erica and Jaclyn share the duty of answering phone calls and assisting customers at the counter for more than just signing up for exemptions. Other requests are for address changes, concerns over property boundaries, questions concerning how much properties are worth & who owns them, questions concerning what each individual building on their property is valued for, adding others to their property and how to do it, how much they are paying each taxing body, who owns a property so they can contact them...just to name a few. Banks, mortgage companies, realtors & appraisers often call for property information such as year built, building SF, lot size, last sale & price, etc.

Contacts with customers require at least a 10-15 minute conversation and often require additional research, which requires going to the recorder's office and then a return call to the customer.

Mobile homes- there are 2 parts to mobile homes, those on Privilege and those classified as real estate. A major task is to track change of ownership for those on privilege as they will require a change to real estate with the change of ownership. With that change the home must be revalued from pennies/sf for real estate tax computation to 1/3 of market value for property taxes. Any time a MH is moved/removed/added to a MH park, a great deal of work must be completed in the system for value & real estate tax purposes.

Basket – The basket includes all mail, emails, customer information from phone calls and visits to our office, along with documents from the treasurer's and recorder's office for such changes as address changes, tax authorizations, tax certifications, septic reports and permit list.

When short-handed in the office due to illness or vacations, Erica must answer phone calls, assist people at the counter, handle mail, sign up people for exemptions, etc. This becomes

Jacqlyn – 4 years experience

Deeds – Jacqlyn has the primary responsibility of transferring all property in Marion County, which starts with gathering the deeds each morning from the Recorder's Office. She gives them to Taylor for review of the legal and if legal is correct, she pulls the property record card, enters the new information on the card, enters the information in the Devnet system and enters this same information in the master book. She then reviews the P-TAX information and enters the previous year assessed value as well as any special information such as if the P-TAX show there were structures on the site, but it is actually vacant land. There are a number of exceptions which she must review to see which if any apply. Entering the correct assessed value and entering the proper code is critical for the Supervisor of Assessments when completing the MyDec specifics for the IL Dept of Revenue. This provides the necessary information for the State's sales ratio study.

Exemptions preparation – everyone assists with this task due to the fact it is time sensitive and with the large number of forms to be sent out (7,192 for 2025 and growing with each passing year). This process begins in January with forms sent out in February. Since Jacqlyn is the primary person to answer phone calls and wait on customers at the counter, she spends a great deal of time printing exemption forms for those signing up for the first time for all of the available exemptions (senior, senior freeze, disabled person, disabled veteran). This process continues throughout the year. As part of this process, there are certificates of error which arise throughout the year. These are corrections which need to be made due oftentimes because people not renewing their exemptions or forgetting to notify us of changes to their property such as destruction due to fire or demolitions, etc.

TrueRoll – Jacqlyn is in charge of TrueRoll. This is a very important responsibility for her as it allows for ensuring only those who are entitled to a homestead exemption receive it, as well as discovering if someone who is entitled to an exemption is notified and can get a reduction in property taxes. The first year she used this system, we were able to recover \$3,265,000 EAV which equates to potential lowering of the tax rate and possible reduction in property taxes. This continues to add new EAV each year and has become a major source of new EAV.

Front counter & phone- Jacqlyn and Erica share the duty of answering phone calls and assisting customers at the counter for more than just signing up for exemptions. Other requests are for address changes, concerns over property boundaries, questions concerning how much properties are worth & who owns them, questions concerning what each individual building on their property is valued for, adding others to their property and how to do it, how much they are paying each taxing body, who owns a property so they can contact them...just to name a few. Banks, mortgage companies, realtors & appraisers often call for property information such as year built, building SF, lot size, last sale & price, etc.

Most contacts with customers require at least a 10-15 minute conversation and often require additional research, which requires going to the recorder's office and then a return call to the customer.

Mobile homes- there are 2 parts to mobile homes, those on Privilege and those classified as real estate. A major task is to track change of ownership for those on privilege as they will change to real estate with the change of ownership. With that change the home must be