

**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.



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**

<b>Township</b>	<b>Total Parcels</b>	<b>Residential</b>	<b>Farm</b>	<b>Commercial</b>
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
<b>Total:</b>	<b>13,767</b>	<b>6,109</b>	<b>7,284</b>	<b>374</b>
Centralia	8,129	6,763	546	820
Salem	4,979	3,951	449	579
<b>Grand Total:</b>	<b>26,874</b>	<b>16,823</b>	<b>8,279</b>	<b>1,773</b>

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

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,

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

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.

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