

# Nunda Township Assessor's Monthly Meeting Report

April 12, 2022



### Mission Statement

The Nunda Township Assessor's office mission is to administer the township assessment program in a manner that will result in public confidence, we will be diligent in our responsibilities, we will strive to deliver the highest degree of accuracy, productivity as well as fairness, all while continuing to be good financial stewards with the resources the taxpayers have entrusted us with, and always remembering it is the taxpayers we are here to serve.

Prepared By

Mark S. Dzemske

Nunda Township Assessor

# Mark S. Dzemske C.I.A.O. - M

NUNDA TOWNSHIP ASSESSOR

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CRYSTAL LAKE, IL 60012

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March 10, 2022

Leda Drain  
Joni Smith  
Johanna Donahue  
Rob Parrish  
Tim Parrish  
Karen Tynis

Re: Assessment Office March Monthly Activity Report

The chart on the front page is a snapshot of tax rates for various areas throughout the township. This past year Nunda Township led the county in the amount of new construction with over \$18,219,000 added to the assessment roll this follows assessment year 2020 where we also led the county in the amount of new construction which was over \$14,203,000 in assessed value. In addition, 2021 the Nunda Township Assessment base expanded due to the annual equalization process. With the continued expansion of the assessment base if taxing authorities can get a handle on spending, tax rates should continue to decline.

I have attached a piece of legislation that has passed both houses and has been forwarded to the governor which relates to both the Illinois Homestead Exemption (Increase from -6,000 in assessed value to -8,000) as well as the Illinois Senior Homestead Exemption, (Increase from -5,000 in assessed value to -8,000) this will have an impact on tax rates throughout the county if, and when it becomes in enacted. This type of legislation would appear to result in a shift of burden and devoid of meaningful tax reform. (In my opinion)

March / March sales comparison from 2021 (\$268,790) – 2022 (\$281,800) +4.84% Township Wide.

Annual Price Change YTD 2021 (\$270,109) – 2022 (\$296,744) +9.86% Township Wide

YTD 151 Records have been archived. The archival process is centering on 2021 & 2022 mapping changes.

During the month of March, the township website has been updated with 725 photos and drawings.

Additional information is presented on the following pages.

Please remember I am available for any questions or concerns.

Respectively submitted,

*Mark S. Dzemske*

Nunda Township Assessor

CIAO –M

Office Support Staff Activity					
Nunda Township Sales Keyed / March					
Sale Year	2018	2019	2020	2021	2022
Parcels Transferred	82	57	67	146	98
Number of Sales	68	50	64	140	78
YTD Parcels Transferred	222	177	244	382	333
YTD Number of Sales	192	148	223	348	271

Office Support Staff Activity				
Updates Office Generated March				
2018	2019	2020	2021	2022
28	35	27	46	22
Updates Office Generated YTD				
121	106	118	121	63

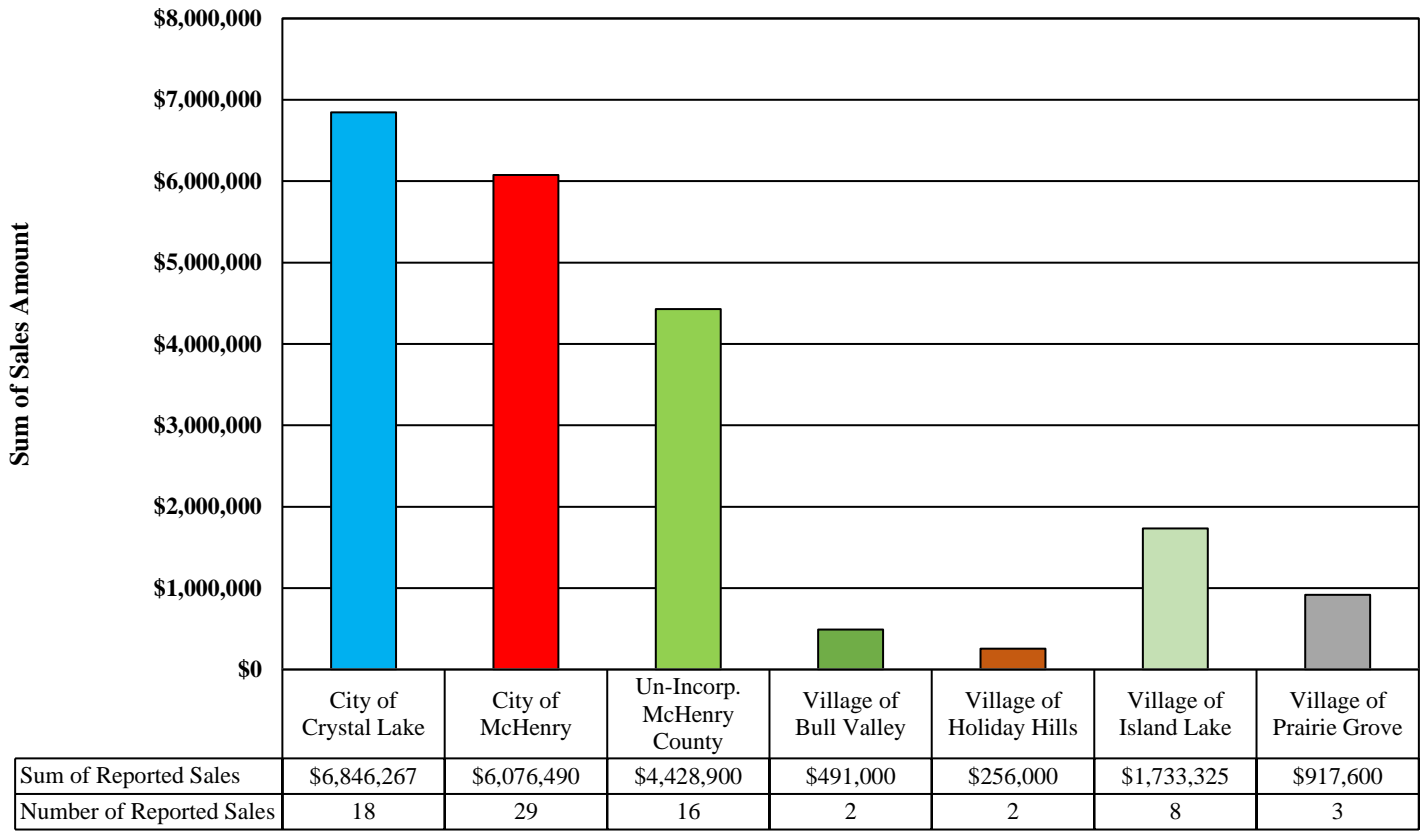
Office Support Activity				
Building Permits Keyed March				
2018	2019	2020	2021	2022
55	53	72	36	105
Building Permits Keyed YTD				
203	413	478	280	368

Data Collection Activity / March	
Building Permit Activity	142
Update Activity	38
February Website Media Uploaded	725

The above listed activities are samples of the measurable activity that is on-going within the assessment office.

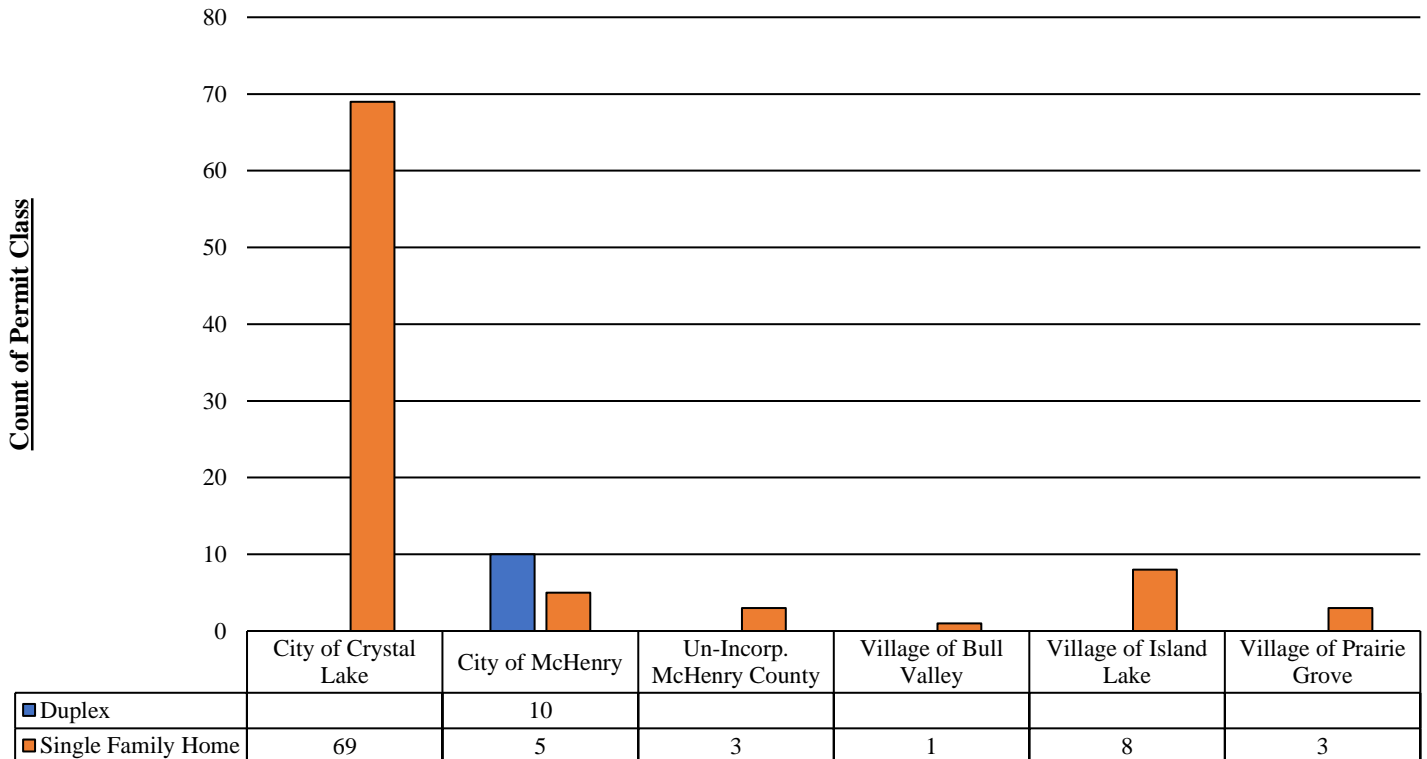
These activities as well as others which occur within the assessment office allow us to rely on verified, and credible information which leads to well thought out and defensible property assessments.

### March Keyed Sales



**78 Sales \$20,749,582**

### Current Snapshot of Residential New Construction Less than 100%



**99 Residential New Construction Permits**

**Bill Status of SB1975** 102nd General Assembly**Short Description:** PROP TX-HOMESTED-DISABILITIES**Senate Sponsors**Sen. [Robert F. Martwick](#) - [Melinda Bush](#) - [Laura Fine](#) - [Ann Gillespie](#), [Julie A. Morrison](#), [Cristina H. Pacione-Zayas](#), [Rachelle Crowe](#), [Sara Feigenholtz](#), [Laura M. Murphy](#) and [Karina Villa](#)**House Sponsors**(Rep. [Stephanie A. Kifowit](#) - [Mark L. Walker](#) - [Michelle Mussman](#) - [Sam Yingling](#) - [Keith R. Wheeler](#), [Will Guzzardi](#), [Jennifer Gong-Gershowitz](#), [Joyce Mason](#), [Deanne M. Mazzochi](#), [Thomas M. Bennett](#), [David A. Welter](#), [Chris Bos](#), [Debbie Meyers-Martin](#), [Denyse Wang Stoneback](#), [Robyn Gabel](#), [Sue Scherer](#), [Daniel Didech](#), [Anne Stava-Murray](#), [Maura Hirschauer](#), [Kambium Buckner](#), [Lindsey LaPointe](#), [Suzanne Ness](#), [Terra Costa Howard](#) and [Deb Conroy](#))**Last Action**

Date	Chamber	Action
4/9/2022	Senate	Passed Both Houses

**Statutes Amended In Order of Appearance**[35 ILCS 200/15-168](#)**Synopsis As Introduced**

Amends the Property Tax Code. Provides that the chief county assessment officer in a county of more than 3,000,000 residents, and in any other county where the county board has authorized such action by ordinance or resolution, may automatically renew the homestead exemption for persons with disabilities without application for any person who applied for the exemption and presented a Disability Identification Card stating that the claimant is under a Class 2 disability.

**Senate Committee Amendment No. 1**

Adds provisions to the introduced bill providing that an applicant for the homestead exemption for persons with disabilities may be examined by an optometrist if the person qualifies because of a visual disability. Provides that provisions of the introduced bill concerning automatic renewal (i) apply for taxable years 2021 through 2026 and (ii) apply if the person presents proof of eligibility (in the introduced bill, a Disability Identification Card stating that the claimant is under a Class 2 disability). Provides that the chief county assessment officer shall not automatically renew the homestead exemption for persons with disabilities if the physician, advanced practice registered nurse, optometrist, or physician assistant who examined the claimant determined that the disability is not expected to continue for 12 months or more.

**House Committee Amendment No. 3**

Adds reference to:

20 ILCS 2505/2505-805 new

[35 ILCS 200/9-275](#)[35 ILCS 200/15-10](#)[35 ILCS 200/15-169](#)[35 ILCS 200/15-170](#)[35 ILCS 200/15-172](#)[35 ILCS 200/15-175](#)[35 ILCS 200/18-185](#)

35 ILCS 200/18-190.7 new

105 ILCS 5/17-1.3 new

[105 ILCS 5/17-2A](#)

from Ch. 122, par. 17-2A

[320 ILCS 30/3](#)

from Ch. 67 1/2, par. 453

Replaces everything after the enacting clause. Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for levy years 2022 and later, the taxing district's aggregate extension base is the greater of (A) the district's last preceding aggregate extension limit or (B) the district's last preceding aggregate extension, subject to certain adjustments. Provides that the term "aggregate extension limit" means the district's last preceding aggregate extension if the taxing district had utilized the maximum limiting rate permitted without referendum for each of the 5 immediately preceding levy years. Provides that the maximum reduction under the General Homestead Exemption is \$10,000 in counties with 3,000,000 or more inhabitants and counties that are contiguous to a county of 3,000,000 or more inhabitants and \$6,000 in all other counties (currently, \$10,000 in counties with 3,000,000 or more inhabitants and \$6,000 in all other counties). Provides that the maximum reduction under the senior citizens homestead exemption is \$8,000 in counties with 3,000,000 or more inhabitants and counties that are contiguous to a county of 3,000,000 or more inhabitants and \$5,000 in all other counties (currently, \$8,000 in counties with 3,000,000 or more inhabitants and \$5,000 in all other counties). In provisions concerning the homestead exemption for veterans with disabilities, makes changes concerning the surviving spouse. Provides that the interest rate under the Senior Citizens Real Estate Tax Deferral Act is reduced from 6% to 4%. Amends the School Code. Contains provisions concerning interfund transfers and disclosure of cash reserve balances. Amends the Department of Revenue Law of the Civil Administrative Code of Illinois to require the Department of Revenue to conduct a study concerning the homestead exemption for veterans with disabilities. Effective immediately.

**House Floor Amendment No. 5**

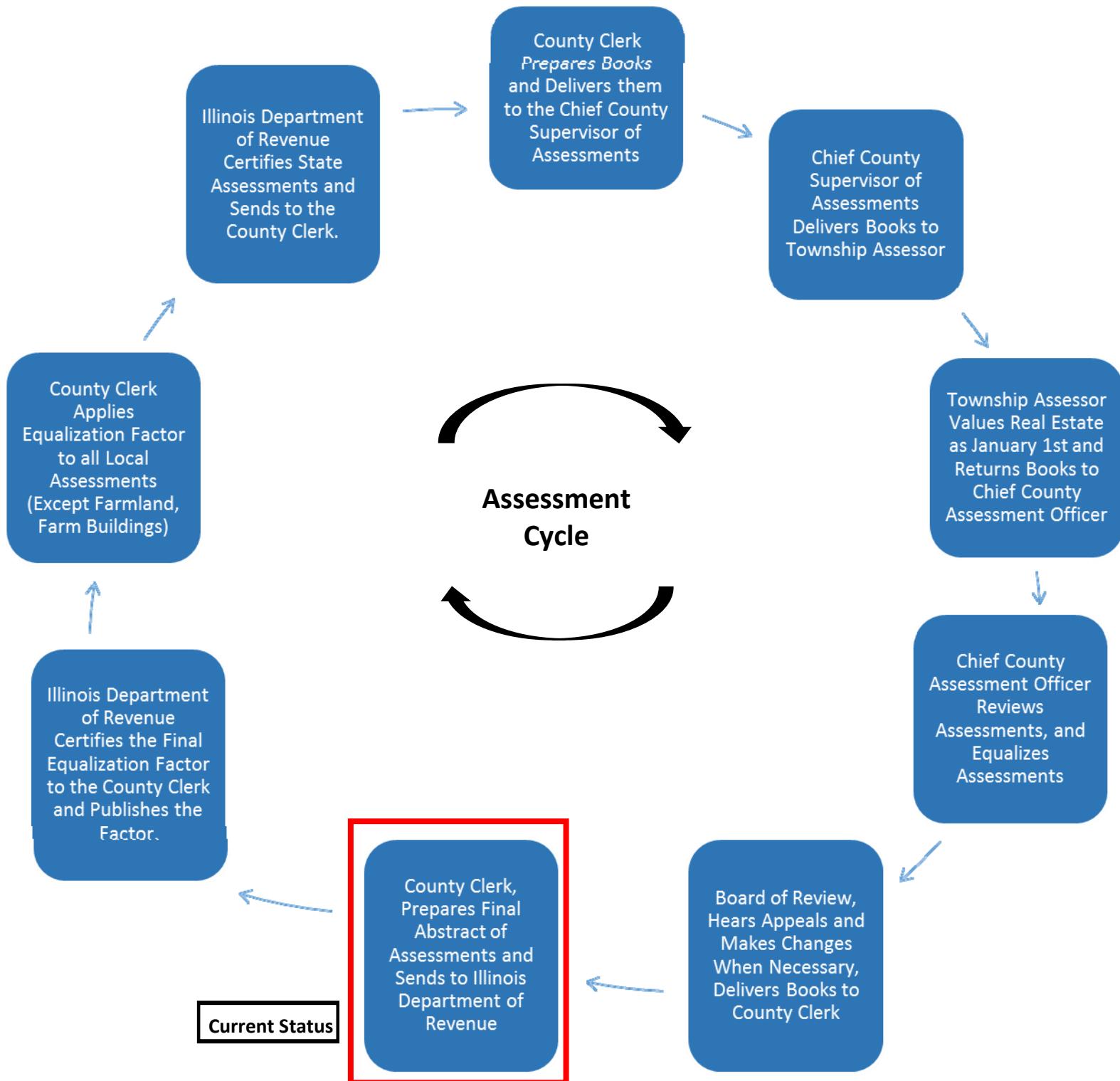
Makes changes to the bill as amended by House Amendment No. 3 to provide that the maximum amount of the general homestead exemption is \$10,000 in counties with 3,000,000 or more inhabitants, \$8,000 in counties that are contiguous to a county of 3,000,000 or more inhabitants, and \$6,000 in all other counties (rather than \$10,000 in counties with 3,000,000 or more inhabitants and counties that are contiguous to a county of 3,000,000 or more inhabitants and \$6,000 in all other counties).

**Actions**

Date	Chamber	Action
2/26/2021	Senate	Filed with Secretary by <a href="#">Sen. Laura Fine</a>
2/26/2021	Senate	First Reading
2/26/2021	Senate	Referred to <a href="#">Assignments</a>
3/16/2021	Senate	Assigned to <a href="#">Revenue</a>
3/22/2021	Senate	Senate Committee Amendment No. 1 Filed with Secretary by <a href="#">Sen. Laura Fine</a>
3/22/2021	Senate	Senate Committee Amendment No. 1 Referred to <a href="#">Assignments</a>
3/23/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Brian W. Stewart</a>
3/23/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Dan McConchie</a>
3/24/2021	Senate	Added as Chief Co-Sponsor <a href="#">Sen. Dale Fowler</a>
3/24/2021	Senate	Senate Committee Amendment No. 1 Assignments Refers to <a href="#">Revenue</a>
3/24/2021	Senate	Senate Committee Amendment No. 1 Adopted

3/24/2021	Senate	Do Pass as Amended <a href="#">Revenue</a> ; 009-000-000
3/24/2021	Senate	Placed on Calendar Order of 2nd Reading March 25, 2021
4/13/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Terri Bryant</a>
4/15/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Julie A. Morrison</a>
4/15/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Cristina H. Pacione-Zayas</a>
4/16/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Rachelle Crowe</a>
<b>4/20/2021</b>	<b>Senate</b>	<b>Second Reading</b>
4/20/2021	Senate	Placed on Calendar Order of 3rd Reading April 21, 2021
4/20/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Sara Feigenholtz</a>
<b>4/21/2021</b>	<b>Senate</b>	<b>Third Reading - Passed; 054-000-001</b>
4/22/2021	House	Arrived in House
4/22/2021	House	Chief House Sponsor <a href="#">Rep. Michelle Mussman</a>
4/22/2021	Senate	Added as Chief Co-Sponsor <a href="#">Sen. Melinda Bush</a>
<b>4/23/2021</b>	<b>House</b>	<b>First Reading</b>
4/23/2021	House	Referred to <a href="#">Rules Committee</a>
4/28/2021	House	Assigned to <a href="#">Revenue &amp; Finance Committee</a>
4/29/2021	Senate	Added as Co-Sponsor <a href="#">Sen. Laura M. Murphy</a>
5/6/2021	House	To <a href="#">Property Tax Subcommittee</a>
5/15/2021	House	Rule 19(a) / Re-referred to <a href="#">Rules Committee</a>
2/8/2022	Senate	Added as Co-Sponsor <a href="#">Sen. Karina Villa</a>
3/1/2022	House	Assigned to <a href="#">Revenue &amp; Finance Committee</a>
3/8/2022	House	House Committee Amendment No. 1 Filed with Clerk by <a href="#">Rep. Michelle Mussman</a>
3/8/2022	House	House Committee Amendment No. 1 Referred to <a href="#">Rules Committee</a>
3/10/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Will Guzzardi</a>
3/11/2022	House	House Committee Amendment No. 2 Filed with Clerk by <a href="#">Rep. Michelle Mussman</a>
3/11/2022	House	House Committee Amendment No. 2 Referred to <a href="#">Rules Committee</a>
3/14/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Jennifer Gong-Gershowitz</a>
3/15/2022	House	House Committee Amendment No. 1 Rules Refers to <a href="#">Revenue &amp; Finance Committee</a>
3/17/2022	House	House Committee Amendment No. 2 Rules Refers to <a href="#">Revenue &amp; Finance Committee</a>
3/25/2022	House	House Committee Amendment No. 1 Rule 19(c) / Re-referred to <a href="#">Rules Committee</a>
3/25/2022	House	House Committee Amendment No. 2 Rule 19(c) / Re-referred to <a href="#">Rules Committee</a>
3/25/2022	House	Rule 19(a) / Re-referred to <a href="#">Rules Committee</a>
4/4/2022	House	Alternate Chief Sponsor Changed to <a href="#">Rep. Stephanie A. Kifowit</a>
4/5/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Joyce Mason</a>
4/5/2022	House	Final Action Deadline Extended-9(b) April 8, 2022
4/5/2022	House	Assigned to <a href="#">Revenue &amp; Finance Committee</a>
4/5/2022	House	Moved to Suspend Rule 21 <a href="#">Rep. Jay Hoffman</a>
4/5/2022	House	Suspend Rule 21 - Prevailed
4/5/2022	House	House Committee Amendment No. 3 Filed with Clerk by <a href="#">Rep. Stephanie A. Kifowit</a>
4/5/2022	House	House Committee Amendment No. 3 Referred to <a href="#">Rules Committee</a>
4/6/2022	House	House Committee Amendment No. 4 Filed with Clerk by <a href="#">Rep. Stephanie A. Kifowit</a>
4/6/2022	House	House Committee Amendment No. 4 Referred to <a href="#">Rules Committee</a>
4/6/2022	House	House Committee Amendment No. 3 Rules Refers to <a href="#">Revenue &amp; Finance Committee</a>
4/7/2022	House	House Committee Amendment No. 3 Adopted in <a href="#">Revenue &amp; Finance Committee</a> ; by Voice Vote
4/7/2022	House	Do Pass as Amended / Short Debate <a href="#">Revenue &amp; Finance Committee</a> ; 017-000-000
4/7/2022	House	Placed on Calendar 2nd Reading - Short Debate
4/7/2022	House	House Committee Amendment No. 1 Tabled Pursuant to Rule 40
4/7/2022	House	House Committee Amendment No. 2 Tabled Pursuant to Rule 40
4/7/2022	House	House Committee Amendment No. 4 Tabled Pursuant to Rule 40
4/7/2022	House	Added Alternate Chief Co-Sponsor <a href="#">Rep. Mark L. Walker</a>
4/7/2022	House	Added Alternate Chief Co-Sponsor <a href="#">Rep. Michelle Mussman</a>
4/7/2022	House	Added Alternate Chief Co-Sponsor <a href="#">Rep. Sam Yingling</a>
4/7/2022	Senate	Chief Sponsor Changed to <a href="#">Sen. Robert F. Martwick</a>
4/7/2022	Senate	Added as Chief Co-Sponsor <a href="#">Sen. Laura Fine</a>
<b>4/7/2022</b>	<b>House</b>	<b>Second Reading - Short Debate</b>
4/7/2022	House	Held on Calendar Order of Second Reading - Short Debate
4/8/2022	House	House Floor Amendment No. 5 Filed with Clerk by <a href="#">Rep. Stephanie A. Kifowit</a>
4/8/2022	House	House Floor Amendment No. 5 Referred to <a href="#">Rules Committee</a>

4/8/2022	House	House Floor Amendment No. 5 Rules Refers to <a href="#">Revenue &amp; Finance Committee</a>
4/8/2022	Senate	Added as Chief Co-Sponsor <a href="#">Sen. Ann Gillespie</a>
4/8/2022	House	House Floor Amendment No. 5 Recommends Be Adopted <a href="#">Revenue &amp; Finance Committee</a> ; 017-000-000
4/8/2022	House	Added Alternate Chief Co-Sponsor <a href="#">Rep. Keith R. Wheeler</a>
4/8/2022	House	House Floor Amendment No. 5 Adopted
4/8/2022	House	Placed on Calendar Order of 3rd Reading - Short Debate
<b>4/8/2022</b>	<b>House</b>	<b>Third Reading - Short Debate - Passed <a href="#">110-000-001</a></b>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Deanne M. Mazzochi</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Thomas M. Bennett</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. David A. Welter</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Chris Bos</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Debbie Meyers-Martin</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Denyse Wang Stoneback</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Robyn Gabel</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Sue Scherer</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Daniel Didech</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Anne Stava-Murray</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Maura Hirschauer</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Kambium Buckner</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Lindsey LaPointe</a>
4/8/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Suzanne Ness</a>
4/9/2022	Senate	Secretary's Desk - Concurrence House Amendment(s) 3, 5
4/9/2022	Senate	Placed on Calendar Order of Concurrence House Amendment(s) 3, 5 - April 8, 2022
4/9/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Terra Costa Howard</a>
4/9/2022	House	Added Alternate Co-Sponsor <a href="#">Rep. Deb Conroy</a>
4/9/2022	Senate	House Committee Amendment No. 3 Motion to Concur Filed with Secretary <a href="#">Sen. Robert F. Martwick</a>
4/9/2022	Senate	House Committee Amendment No. 3 Motion to Concur Referred to <a href="#">Assignments</a>
4/9/2022	Senate	House Floor Amendment No. 5 Motion to Concur Filed with Secretary <a href="#">Sen. Robert F. Martwick</a>
4/9/2022	Senate	House Floor Amendment No. 5 Motion to Concur Referred to <a href="#">Assignments</a>
4/9/2022	Senate	House Committee Amendment No. 3 Motion to Concur Be Approved for Consideration <a href="#">Assignments</a>
4/9/2022	Senate	House Floor Amendment No. 5 Motion to Concur Be Approved for Consideration <a href="#">Assignments</a>
4/9/2022	Senate	Sponsor Removed <a href="#">Sen. Brian W. Stewart</a>
4/9/2022	Senate	Sponsor Removed <a href="#">Sen. Dan McConchie</a>
4/9/2022	Senate	Sponsor Removed <a href="#">Sen. Dale Fowler</a>
4/9/2022	Senate	Sponsor Removed <a href="#">Sen. Terri Bryant</a>
4/9/2022	Senate	House Committee Amendment No. 3 Senate Concur <a href="#">051-001-001</a>
4/9/2022	Senate	House Floor Amendment No. 5 Senate Concur <a href="#">051-001-001</a>
4/9/2022	Senate	Senate Concur
<b>4/9/2022</b>	<b>Senate</b>	<b>Passed Both Houses</b>



**Current Status**



## Meet your Assessment Team

### **Assessor**

Mark is your Nunda Township Assessor. Mark was elected your Nunda Township Assessor effective January 1<sup>st</sup>, 2018 and has been employed by the Nunda Township Assessor's office since 1988. He carries an advanced designation with the Illinois Property Assessment Institute and is a member of the International Association of Assessing Officers

### **Deputy Assessors**

Heidi, and Eric, are experienced in Real Property Assessment and Mass Appraisal Valuation. Nunda Township Deputies carry the designation of Certified Illinois Assessing Officers, which were obtained thru the Illinois Property Assessment Institute, both deputies participate in annual continuing education as required.

### **Data Collection**

Mary coordinates our residential data collection. Mary has been with the Nunda Township Assessors office since 2002 and is very familiar with the many neighborhoods in the township. Mary spends most of her time in the field following up on building permits, measuring and listing property characteristics, speaking with property owners and updating property record cards etc.

### **Office Support Staff**

Lisa and Jorge complete your Nunda Township Assessment Team. Much of Lisa's time is spent processing Real Estate Transfer Declarations, Building Permits, and generating reports for use by team members. In addition, Lisa is typically your first contact when either phoning or visiting the office.

Jorge is a student at Prairie Ridge High School and helps in the office on a Part Time basis.

The support staff is a key source in the verification of details in the transfers of properties that occur in the Township as well as helping residents when applying for exemptions as well as lending support to the rest of the team completing various tasks.

### **Summary**

The Nunda Township taxpayers should be very confident in the assessment team that has been assembled to serve their needs. I believe it is one of the BEST in the county and we will strive to continue to improve and provide the taxpayers with the best possible service. Each of these positions are vital components that help to achieve the timely completion of the annual assessment cycle.