

**DON GRAY**

**CAPITAL TOWNSHIP CLERK**

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**MINUTES**

**CAPITAL TOWNSHIP BOARD**

**SEPTEMBER 11, 2023**

The Capital Township Board of Trustees met in the County Complex, 3rd floor County Building. They stood for the Pledge of Allegiance. The following members answered to roll call: Joe Aiello, Kelly Gilmore, and Ken Leonard. Trustee Gordon arrived late. Trustee Rockford was absent. Justin Reichert was present as Legal Counsel.

**MINUTES**

A motion was made by Trustee Gilmore, seconded by Trustee Leonard, to approve the Minutes of August 14, 2023. Upon a roll call vote, there were 3 Yeas – 0 Nays.

**ADMINISTRATION EXPENDITURES**

A motion was made by Trustee Leonard, seconded by Trustee Gilmore, to approve payment of the Supervisor/Collector/General Assistance Administration Expenditures in the amount of \$750.00. Upon a roll call vote, there were 3 Yeas – 0 Nays – 1 Present. Trustee Gordon voted Present.

A motion was made by Trustee Gilmore, seconded by Trustee Leonard, to approve payment of the Township Clerk/Township Assessor’s Administration Expenditures in the amount of \$2,064.43. Upon a roll call vote, there were 3 Yeas – 0 Nays – 1 Present. Trustee Gordon voted Present.

**SUPERVISOR’S UPDATE**

Supervisor Aiello stated there would be a budget presentation next month. This coming year they may be talking about an expense that relates to assessments. There are three things the township does. They include general assistance, assessing, and road and bridge work.

Capital Township is consolidated with the City of Springfield so all the road and bridge work is done by the City of Springfield. We have an assessment system in place that has been there for over 30 years. We are looking at a new system and we pair up with the County on the assessment business and expense. The County is looking at a new tax system. He believes they are looking at \$3.5 million system and our portion would be about \$500,000. Those numbers are still out there and they are still working with Information Systems. Town Clerk Don Gray can speak about assessments.

Town Clerk Gray explained the assessment process. A critical function they perform in the assessment system is the system in itself. It has needed an upgrade for them to perform their functions of assessments for a long while now. They spend a tremendous amount of time navigating the system. It is DOS based and requires you to code in simple codes to perform functions. Going to an updated and modernized version will bring wonders to their internal efficiency of the system.

There is really a no more critical function than the valuation of property for them to be able to extend the tax process here in Sangamon County. Illinois statute requires township assessors to re-assess or re-evaluate every parcel once every four years. They call it a quadrennial re-assessment. Their staff examines and looks at every parcel, either personally looking at the properties or they do a mass appraisal process. They have 55,000 plus parcels in Capital Township, and they are accomplishing those goals right now with three great professional individuals. It takes a lot for them to remain efficient, stay focused, and do their jobs well. In this particular quadrennial, it is completed in terms of their process of being out and analyzing what their mass appraisal analysis would be. Traditionally, you look at the analysis the State provides from the last three years of sales data. That drives the process of what they can do. On average, by neighborhood in this quadrennial, they have noticed a 1.5% increase in residential property. In multi-family of six units and above, it was an average of about 4%. Multi-families have been selling exceedingly higher than what they have in past practice. Commercial has basically remained stagnant. They sent out 49,844 change notices. They also did a publication of the changes on September 3<sup>rd</sup>. They are now in the process of answering questions. There is an appeal process to any assessment changes that is handled through the Board of Review, under Byron Deaner's Office, the Supervisor of Assessments. The deadline for that process is October 2<sup>nd</sup>. This is for anyone who would like a hearing to have their case heard. They can call Capital Township and they can talk them through the process or they can call the Supervisor of Assessment Office directly.

Trustee Gilmore asked how long it took to do the quadrennial re-assessment. Clerk Gray explained they have a couple different options. Some Assessors will handle a geographical zone by quarter, but they don't do that. It can take a full year to complete. It's a combination of getting the field work done and applying the data of the sales ratio study.

Trustee Gilmore asked how many appeals they expect. Clerk Gray stated normally they do about 300 to 400, but in a quadrennial it could be anywhere from 1,500 to thousands of them depending on the elements adjusted within that quadrennial. In previous quadrennial's they had higher numbers, but this quadrennial has been fairly quiet. They have taken a very conservative approach coming out of the Pandemic with the uniqueness of these high sales, so there is not a lot of adjustment there.

Trustee Gordon asked if he said the residential increase would be about 1.5%. Clerk Gray stated for residential property it only would if it warranted an increase. There are a number of neighborhoods in Capital Township that would not garner towards a 1.5% increase. If that was the case then there would be no changes at all. Trustee Gordon asked what the increase would be for commercial. Clerk Gray stated it was kept status quo, so they did not make any adjustments. Trustee Gordon asked how they come up with the assessments. Clerk Gray explained they are very neighborhood driven. Geographically, they look at the type of property and the elements they have within, such as the number of bedrooms, if they are brick or wood construction, etc. They try to keep it all comparable within that neighborhood and then make adjustments based on what the sales ratio studies of the State are telling us. Supervisor Aiello stated for example Westchester Subdivision has apartment complexes, duplexes, and single family residences. When they assess by a subdivision, there may be several subdivisions in the Westchester neighborhood with different types of property. Clerk Gray stated that is correct. There could be several different forms of property. You have to make sure you are treating properties as they are in their like form. There is often confusion by the public that their neighbor next door pays less than they do. The reason is that most often they are not comparable with each other. Trustee Gordon asked if apartments in the neighborhood bring down the value of the other homes. Clerk Gray stated that would be a neighborhood factor. They look more globally at what is comprised in that neighborhood and those things could affect their value. An apartment building does not get assessed the same way a residential home would.

Supervisor Aiello stated it all starts with the assessment, and what gets delivered at the very end is a tax bill. It has to be assessed, the taxing bodies attach their levies to the assessments, and then the tax bill is produced. The one important thing that Don touched on is that there is an appeal process. They would fill out a formal complaint through the Supervisor of Assessments and then go before the Board of Review. If they are not satisfied with the recommendation from the Board of Review then there is an appeal process at the State level through the Property Tax Appeal Board.

The tax website is [tax.sangamonil.gov](http://tax.sangamonil.gov). He will send them all an email with the website information. On the main page it has information for the Clerk, Treasurer, Supervisor of Assessments, Capital Township Assessor and all the local outlying townships.

Supervisor Aiello stated next year, before the tax bills go out, there will be a multiplier put out by the Supervisor of Assessments. That is where you will really see the impact of the sales ratio study. The property tax system they have been using is over 30 years old. The County is upgrading that system. They tag along, as a township, with that system on the assessment side of it. They will talk more about that expense going forward. Clerk Gray stated they have done a rigorous vetting of the new system with vendor presentations. Tyler is the vendor who was awarded the contract for this. They have lots of experience in different jurisdictions, so we have lots of confidence in it.

### **ADJOURN**

A motion was made by Trustee Gilmore, seconded by Trustee Leonard, to adjourn the meeting to October 10, 2023 at Noon. Upon a roll call vote, there were 4 Yeas – 0 Nays.

**Don Gray**  
**Town Clerk**